State of Maine

FINANCIAL REPORT

JUNE 30, 1983

Donald A. Brown
State Controller

The photograph on the cover was taken at Owl's Head, near Rockland by Bruce Kennett and Murray Rudnick of KRA, Portland. It also appeared during the summer of 1983 on the cover of the program book of the 75th Meeting of the National Governors' Association and on a series of 9' x 20' photomurals produced for display at the Annual Meeting and throughout the Portland area.

© KRA 1983

S3450-1

STATE
OF
MAINE

FINANCIAL REPORT

FOR PERIOD
JULY 1, 1982 TO JUNE 30, 1983

DEPARTMENT OF FINANCE AND ADMINISTRATION
Bureau of Accounts and Control

DONALD A. BROWN
STATE CONTROLLER

Printed Under Appropriation 1031.1

DONALD A. BROWN
STATE CONTROLLER

FRANCIS E. CROCKER
DEPUTY STATE CONTROLLER

STATE OF MAINE
DEPARTMENT OF FINANCE AND ADMINISTRATION
BUREAU OF ACCOUNTS AND CONTROL
STATE HOUSE STATION 14
AUGUSTA, MAINE 04333
TELEPHONE (207) 289-3781

Governor Joseph E. Brennan,
Members of the Legislature,
and Other Citizens of Maine

In accordance with Title 5, Maine Revised Statutes Annotated, section 1547, the accompanying Financial Report of the State of Maine is submitted for the fiscal year ended June 30, 1983.

The first section of this report consists of the General Purpose Financial Statements for all funds reported in accordance with generally accepted accounting principles. Generally accepted accounting principles for the Governmental Funds uses the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as current assets. Expenditures are generally recognized when the related fund liability is incurred. Exceptions to this general rule include accumulated unpaid vacation and sick leave and principal and interest on general long term debt which is recognized when due.

The second section is reported as it has been in the past, based upon the budgetary and legal requirements. Please refer to Note 7 of the General Notes to the Financial Statements for the reconciliation of the fund balances between the two sections. Comparative budgetary data and statistical information have also been included in this report to promote a better understanding of the State's finances.

Questions and comments about this report or any phase of state finances are always welcome.

Respectfully submitted,

Donald A. Brown

Donald A. Brown
State Controller

TABLE OF CONTENTS

Page

Section I - Generally Accepted Accounting Principles Financial Report

General Purpose Financial Statements

Combined Balance Sheet - All Funds 2

Combined Statement of Resources, Expenditures and Changes in Fund Equity - Governmental Funds 4

Combined Statement of Revenues, Expenditures and Other Resources Actual and Budget - General Fund, Highway Fund and Other Special Revenue Funds 6

Combined Statement of Operations and Changes in Retained Earnings - Enterprise and Internal Service Funds 8

Combined Statement of Changes in Financial Position - Enterprise and Internal Service Funds. 9

Combined Statement of Changes in Fund Balances - Trust Funds 10

General Notes to Financial Statements. 11

Section II - Budgetary and Legal Requirements Report

General Purpose Financial Statements

Combined Balance Sheet - All Funds 20

Combined Statement of Resources, Expenditures and Changes in Fund Equity - Governmental Funds 22

Combined Statement of Revenues, Expenditures and Changes in Fund Equity - Actual and Budget - General Fund, Highway Fund and Other Special Revenue Funds 24

Combined Summary of Appropriation Accounts - Governmental Funds. . . 26

Combined Statement of Expenditures by Character and Object 32

Combined Statement of Operations and Changes in Retained Earnings - Enterprise and Internal Service Funds 33

Combined Statement of Changes in Financial Position - Enterprise and Internal Service Funds. 34

Combined Statement of Changes in Fund Balances - Trust Funds 35

Financial Statements - Governmental Funds:

General Fund 37

Highway Fund 55

Financial Statements - Governmental Funds (Cont.):

Other Special Revenue Funds. 65

Proceeds of Bonds Funds. 81

Debt Service Funds 89

Financial Statements - Other Funds

Enterprise Funds 93

Internal Service Funds 103

Trust and Agency Funds 111

Financial Statements - Accounts Groups

General Long Term Debt 121

General Fixed Assets 133

Statistical Data 135

(THE FOOTNOTES ON PAGES 11-18 ARE AN INTEGRAL PART OF ALL THE FINANCIAL STATEMENTS PRESENTED IN THIS REPORT.)

FINANCIAL SECTION I

GENERALLY ACCEPTED ACCOUNTING PRINCIPLES

EXHIBIT i

ALL FUNDS

COMBINED BALANCE SHEET
JUNE 30, 1983

	GOVERNMENTAL		
	General	Highway	Other Special Revenue
ASSETS AND AMOUNTS TO BE PROVIDED			
Equity in Treasurer's Cash Pool	$ 23,472,859	$ 8,271,819	$ 28,340,331
Cash - Other	47,805	16,500	66,465
Investments	-	-	-
Deposit with United States Treasury	-	-	-
Accounts and Notes Receivable, Net of Allowance for Possible Losses	36,932,147	5,472,215	23,755,940
Due from Other Funds	150,000	445,220	2,209,076
Inventories	-	-	-
Prepaid Expenses and Other Assets	1,846,891	442,409	720,320
Working Capital Advances to Other Funds	5,566,112	12,582,115	-
Land, Buildings and Equipment, Net of Depreciation (Other Funds Only)	-	-	-
Future Revenue Needed for Retirement of Debt	-	-	-
	$ 68,015,814	$ 27,230,278	$ 55,092,132
LIABILITIES AND EQUITY			
Accounts Payable	$ 7,429,766	$ 6,946,123	$ 13,787,056
Due to Other Funds	3,465,095	464,661	697,712
Accrued Payrolls	6,290,000	3,076,000	2,745,000
Other Liabilities	4,693,914	9,335	3,065,259
Due to Federal Government	-	-	-
Bonds Payable	-	-	-
Working Capital Advances Payable	-	-	-
Total Liabilities	21,878,775	10,496,119	20,295,027
Equity:			
Investment in General Fixed Assets	-	-	-
Encumbrances and Appropriations Carried	8,749,648	4,515,022	34,797,105
Designated for Working Capital Advances	5,566,112	12,582,115	-
Designated for Other Purposes	15,400,000	839,403	-
Contributed Capital	-	-	-
Retained Earnings (Deficit)	-	-	-
Unappropriated Fund Balance	16,421,279	(1,202,381)	-
	46,137,039	16,734,159	34,797,105
	$ 68,015,814	$ 27,230,278	$ 55,092,132

FUNDS		OTHER FUNDS			ACCOUNT GROUPS	
Proceeds of Bonds	Debt Service	Enterprise	Internal Service	Trust and Agency	General Long Term Debt	General Fixed Assets
$ 20,675,808	$ 3,050,504	$ 7,475,647	$ 7,011,135	$ 33,673,328	$ -	$ -
-	604,623	400,136	1,000	3,840,060	-	-
-	-	-	-	587,658,982	-	-
-	-	-	-	10,571,783	-	-
-	-	11,325,561	29,390	20,359	-	-
-	-	1,989	1,924,206	-	-	-
-	-	9,177,038	4,155,403	-	-	-
-	-	47,017	96,073	15,330	-	-
-	-	-	-	-	-	-
-	-	8,827,410	11,979,239	-	-	226,266,015
-	-	-	-	-	300,321,685	-
$ 20,675,808	$ 3,655,127	$ 37,254,798	$ 25,196,446	$635,779,842	$300,321,685	$226,266,015
$ 520,559	$ -	$ 5,152,388	$ 1,239,869	$ 5,959,447	$ -	$ -
-	-	32,360	55,396	15,268	-	-
-	-	286,000	358,000	25,000	-	-
-	604,623	8,924	237,626	2,622,486	-	-
-	-	-	-	5,010,329	-	-
-	-	130,000	-	-	300,321,685	-
-	-	5,063,506	13,084,721	-	-	-
520,559	604,623	10,673,178	14,975,612	13,632,530	300,321,685	-
-	-	-	-	-	-	226,266,015
20,155,249	3,050,504	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	622,147,312	-	-
-	-	58,937,298	3,766,822	-	-	-
-	-	(32,355,678)	6,454,012	-	-	-
-	-	-	-	-	-	-
20,155,249	3,050,504	26,581,620	10,220,834	622,147,312	-	226,266,015
$ 20,675,808	$ 3,655,127	$ 37,254,798	$ 25,196,446	$635,779,842	$300,321,685	$226,266,015

EXHIBIT ii

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND CHANGES IN FUND EQUITY FOR THE YEAR ENDED JUNE 30, 1983

	Total (Memorandum Only)
REVENUES	
Taxes	
Unorganized Territories Tax	$ 6,750,562
Spruce Budworm Tax	5,772,450
Inheritance and Estate Tax	11,699,141
Individual Income Tax	235,573,477
Corporate Income Tax	33,402,177
Sales and Use Tax	272,384,013
Gasoline, Use Fuel and Motor Carrier Tax	55,280,987
Motor Vehicle Registration and Drivers Licenses	37,191,158
Cigarette Tax	23,988,257
Public Utilities Tax	25,681,025
Insurance Company Tax	16,457,916
Inland Hunting, Fishing and Related Licenses	7,536,083
Commission on Pari-Mutuels	1,234,737
Other Taxes	10,633,410
Total Taxes	743,585,393
Income from Investments	9,109,286
From Federal Government	415,929,632
From Cities Towns and Counties	4,622,259
Service Charge for Current Services	34,805,233
Other Revenues	30,445,152
	1,238,496,955
OTHER FINANCIAL RESOURCES	
Transferred from Bureau of Alcoholic Beverages	31,679,525
Transferred from Lottery Commission	3,672,744
Proceeds of General Obligation Bonds	55,900,000
Other	4,243,040
	95,495,309
Total Revenues and Resources	1,333,992,264
EXPENDITURES	
General Government	168,388,436
Economic Development	21,469,425
Education and Culture	414,485,816
Human Services	448,819,826
Manpower	33,887,534
Natural Resources	43,038,937
Public Protection	25,499,684
Transportation	183,711,544
Other Accrued Expenses	2,948,000
Total Expenditures	1,342,249,202
Excess Resources Over (Under) Expenditures	(8,256,938)
FUND EQUITY July 1 1982	129,130,994
FUND EQUITY June 30, 1983	$ 120,874,056

The Debt Service is net of General and Highway Funds transfers and expenditures.

General Fund	Highway Fund	Other Special Revenue	Proceeds of Bonds	Debt Service
$ 6,750,562	$ -	$ -	$ -	$ -
-	-	5,772,450	-	-
11,699,141	-	-	-	-
226,151,864	-	9,421,613	-	-
32,024,707	-	1,377,471	-	-
261,632,820	-	10,751,194	-	-
-	54,474,703	806,284	-	-
-	37,191,158	-	-	-
23,988,257	-	-	-	-
24,381,025	-	1,300,000	-	-
15,137,087	-	1,320,829	-	-
-	-	7,536,083	-	-
581,751	-	652,986	-	-
3,715,007	882,163	6,036,240	-	-
606,062,221	92,548,024	44,975,150	-	-
4,584,506	530,703	335,581	224,668	3,433,828
627,308	-	415,302,324	-	-
773,100	2,877,462	971,697	-	-
18,399,675	8,039,144	6,384,323	-	1,982,091
15,928,564	744,917	13,771,670	-	-
646,375,374	104,740,250	481,740,745	224,668	5,415,919
29,092,995	-	2,586,530	-	-
3,672,744	-	-	-	-
-	28,800,000	-	27,100,000	-
881,306	8,870,709	(551,026)	418,966	(5,376,915)
33,647,045	37,670,709	2,035,504	27,518,966	(5,376,915)
680,022,419	142,410,959	483,776,249	27,743,634	39,004
87,988,097	7,851,706	69,187,868	1,336,691	2,024,075
9,055,894	86,175	9,327,356	3,000,000	-
360,533,617	-	48,190,445	5,761,753	-
206,826,422	-	241,972,728	20,676	-
1,313,892	-	32,573,642	-	-
13,172,470	-	23,598,674	6,267,793	-
5,770,304	16,640,518	2,386,260	702,602	-
2,405,657	112,121,131	53,001,322	16,183,435	-
390,000	430,000	2,128,000	-	-
687,456,353	137,129,530	482,366,295	33,272,951	2,024,075
(7,433,934)	5,281,429	1,409,954	(5,529,317)	(1,985,071)
53,570,973	11,452,729	33,387,152	25,684,565	5,035,575
$ 46,137,039	$ 16,734,159	$ 34,797,105	$ 20,155,249	$ 3,050,504

EXHIBIT iii

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND OTHER RESOURCES - ACTUAL AND BUDGET
GENERAL, HIGHWAY AND OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1983

	GENERAL FUND	
	ACTUAL	BUDGET
REVENUES		
Taxes	$ 606,062,221	$ 618,308,995
Income from Investments	4,584,506	6,000,160
Intergovernmental Revenue	1,400,409	1,422,300
Service Charges for Current Services	18,399,675	15,153,916
Other Revenues	15,928,564	17,894,355
Total Revenues	646,375,375	658,779,726
OTHER FINANCIAL RESOURCES (USES)		
Transferred from Alcoholic Beverages and Lottery Commission	32,765,738	30,328,076
Other	881,306	(1,682,195)
Total Revenues and Resources	680,022,419	687,425,607
EXPENDITURES		
General Government	87,988,097	83,799,824
Economic Development	9,055,894	9,519,274
Education and Culture	360,533,617	361,492,880
Human Services	206,826,422	218,605,989
Manpower	1,313,892	1,343,515
Natural Resources	13,172,470	13,541,142
Public Protection	5,770,304	6,300,882
Transportation	2,405,657	2,514,604
Other Accrued Expenses	390,000	-
Total Expenditures	687,456,353	697,118,110
Resources Over (Under) Expenditures	(7,433,934)	(9,692,503)
FUND EQUITY July 1, 1982	53,570,973	49,432,973
FUND EQUITY June 30, 1983	$ 46,137,039	$ 39,740,470

*Anticipated Federal Revenues in the Other Special Revenue Funds were not received, therefore the corresponding expenditures were not incurred.

HIGHWAY FUND		OTHER SPECIAL REVENUE FUNDS	
ACTUAL	BUDGET	ACTUAL	BUDGET
$ 92,548,023	$ 89,337,944	$ 44,975,149	$ 47,685,617
530,703	800,000	335,581	90,000
2,877,462	3,157,262	* 416,274,021	* 495,508,897
8,039,144	7,786,262	6,384,323	8,929,471
744,917	795,413	13,771,670	12,080,711
104,740,249	101,876,881	481,740,744	564,294,696
-	-	2,586,530	2,686,053
37,670,709	35,932,195	(551,026)	-
142,410,958	137,809,076	483,776,248	566,980,749
7,851,706	5,360,096	69,187,868	74,555,484
86,175	94,384	9,327,356	8,356,236
-	-	48,190,445	59,682,760
-	-	241,972,728	276,955,101
-	-	32,573,642	60,400,864
-	-	23,598,674	29,490,496
16,640,518	16,845,618	2,386,260	4,332,950
112,121,131	95,868,072	53,001,322	59,144,288
430,000	-	2,128,000	-
137,129,530	118,168,170	* 482,366,295	* 572,918,179
5,281,428	19,640,906	1,409,953	(5,937,430)
11,452,729	20,219,729	33,387,152	36,212,152
$ 16,734,159	$ 39,860,635	$ 34,797,105	$ 30,274,722

EXHIBIT iv

ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1983

	Enterprise Funds	Internal Service Funds
REVENUES		
Sales	$ 80,561,867	$ -
Intergovernmental Billings	-	24,098,698
	80,561,867	24,098,698
Cost of Goods Sold	48,338,539	9,756,754
Gross Income	32,223,328	14,341,944
Fees and Licenses	17,149,833	-
	49,373,161	14,341,944
EXPENSES		
Personal Services	7,186,164	7,685,777
General Operating Expenses	6,924,152	5,040,934
Depreciation	254,639	2,500,395
Maine Guarantee Authority Losses	190,278	-
	14,555,233	15,227,106
Net Operating Income (Loss)	34,817,928	(885,162)
NON-OPERATING REVENUE (EXPENSES)		
Interest Income	620,599	853,356
Other Non-Operating Income	-	208,633
Interest Expense	(5,810)	(11,899)
	614,789	1,050,090
Net Income	35,432,717	164,928
RETAINED EARNINGS (DEFICIT) JULY 1, 1982	(32,299,994)	6,289,085
TRANSFERRED TO OTHER FUNDS	(35,488,401)	-
RETAINED EARNINGS (DEFICIT) JUNE 30, 1983	$ (32,355,678)	$ 6,454,012

EXHIBIT v

ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30 1983

	Enterprise Funds	Internal Service Funds
SOURCE OF FUNDS		
Net Income	$ 35,432,717	$ 164,927
Add: Depreciation	254,639	2,500,395
	35,687,356	2,665,322
Transferred from Governmental Funds	4,679,347	50,059
Bond Proceeds	3,000,000	-
	43,366,703	2,715,381
APPLICATION OF FUNDS		
Purchase of Plant and Equipment	2,831,779	2,741,468
Repayment of Bonded Debt	110,000	-
Increase (Decrease) in Non-Current Assets	(7,930,016)	-
Transferred to Other Funds	38,313,401	32,500
	33,325,164	2,773,968
Increase (Decrease) in Working Capital	$ 10,041,539	$ (58,587)
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	$ 4,183,425	$ (234,890)
Receivables	5,039,186	646,447
Inventories	243,170	(15,938)
Other Assets	(7,087)	(10,028)
	9,458,694	385,591
Decrease (Increase) in Current Liabilities		
Payables	523,313	(429,046)
Other Current Liabilities	59,532	(15,132)
	582,845	(444,178)
Increase (Decrease) in Working Capital	$ 10,041,539	$ (58,587)

EXHIBIT vi

TRUST FUNDS

COMBINED STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1983

	Expendable Trusts		Non-Expendable Trusts
	Retirement System	Other	
REVENUES AND OTHER ADDITIONS			
Contributions:			
Individuals	$ 50,692,074	$ 70,170,502	$ -
Transfers from Other Funds	89,747,882	1,643,982	136,133
University of Maine and Maine Maritime Academy	495,918	75,032,134	-
Cities Towns and Counties	18,967,401	119,272,893	-
Interest and Dividends	39,377,101	4,590,663	-
Gain (Loss) on Sales of Investments	36,723,013	-	631,705
Other Additions	26,115	18,443,466	39,125
	236,029,505	289,153,640	806,963
EXPENDITURES AND OTHER DEDUCTIONS			
Benefit Payments	101,285,729	-	-
Refunds and Interest Allowed	24,284,265	-	-
Health and Group Life Insurance	1,673,898	3,338,648	-
Payroll Taxes and Deductions	-	114,041,007	-
Administrative Expenses	1,236,950	111,498	-
Refunds of Trust Deposits, Other Disbursements and Transfers	(309,135)	159,361,167	132,144
Total Deductions	128,171,707	276,852,320	132,144
Net Additions	107,857,798	12,301,320	674,819
FUND BALANCE July 1, 1982	461,653,508	33,264,263	6,395,604
FUND BALANCE June 30, 1983	$569,511,307	$ 45,565,582	$ 7,070,423

GENERAL NOTES TO THE FINANCIAL STATEMENTS

STATE OF MAINE

Maine is the largest and most northern of the six New England states. Its land area of approximately 30,147 square miles supports over one million year-round residents. The State's economy is based on manufacturing - principally paper, lumber, textile and processed food products. Farming, fishing and tourism are also important industries.

The government of the State of Maine is divided into three distinct departments, the legislature, executive and judicial. The legislative body consists of 33 Senators and 151 members of the House of Representatives, all of whom are elected for two year terms. The Governor is elected to a four year term of office.

GENERAL COMMENTS

The General Purpose Financial Statements and accompanying notes provide an overview of the financial position of the State and operating results for the year ended June 30, 1983. The financial statements include all activities and programs that are controlled by or dependent on the State's executive or legislative branches. Control by or dependence on the State was determined on the basis of budget adoption, taxing authority, outstanding debt secured by revenues or general obligation of the State, and the State's obligation to fund any deficit that may occur.

Based on the foregoing criteria, the following activities and programs are excluded from the State's financial statements:

University of Maine	Maine Health Facilities Authority
Maine Maritime Academy	Maine Housing Authority
Maine Turnpike Authority	Maine School Building Authority
Maine Municipal Bond Bank	Maine Veterans Home

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS

Financial Statements: The accompanying financial statements of the State of Maine present the financial position of the various fund types and account groups, the results of operations of the various fund types and the changes in financial position of the proprietary funds and fiduciary funds.

Fund Accounting: Generally accepted accounting principles require that governmental operations be reflected in several funds or account groups each of which is considered a separate fiscal and accounting entity with self-balancing accounts that comprise its assets, liabilities, fund equity, revenues and expenditures, including interfund balances and transactions.

Types of Funds: The following funds and account groups are used by the State:

GOVERNMENTAL FUNDS

General Fund--to account for all financial resources except those to be accounted for in another fund.

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS - Continued

Special Revenue Funds--to account for the proceeds of specific revenue sources that are expended for specified purposes.

Highway Fund--to account for revenues derived from registration of motor vehicles, operators' licenses, gasoline tax, and other dedicated revenues (except for federal matching funds and proceeds of bonds.) This fund is allocated by the Legislature for the operation of the Department of Transportation to construct and maintain highways and bridges, other allied programs and a portion of the State Police administration.

Other Special Revenue Fund--to account for various special purpose funds which have been established on a self-supporting basis. Revenues are generated by taxes, licenses, fees and federal matching funds and grants. Expenditures of these funds can only be made in accordance with the restrictions improved by the source of the revenues.

Proceeds of Bonds Fund--to account for the proceeds of general obligation and self-liquidating bonds.

Debt Service Fund--to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

PROPRIETARY FUNDS

Enterprise Funds--to account for the operations that are financed and operated in a manner similar to private business enterprises where the intent is that the costs of providing services on a continuing basis be financed or recovered primarily through user charges.

Bureau of Alcoholic Beverages--The sale of alcoholic beverages is controlled through State operated stores and licensed agents. Net income from the Bureau is transferred to the General Fund.

Department of Transportation Services--The Department of Transportation operates the Augusta State Airport and the ferry services along the mid-coastal region of the State.

Maine Guarantee Authority--The Maine Guarantee Authority is organized for fostering industrial and recreational expansion through loan guarantees.

Internal Service Funds--To account for centralized services provided to other funds. Revenues are derived from user agencies on a cost reimbursement basis.

NOTE 1--FINANCIAL STATEMENTS AND DESCRIPTIONS OF FUNDS AND ACCOUNT GROUPS-Continued

FIDUCIARY FUNDS

Trust and Agency Funds--The Trust and Agency Funds are a grouping of various funds which are administered by the State as trustee or as an agent for the general public.

ACCOUNT GROUPS

General Long-Term Debt--To account for the liabilities which do not require an appropriation or expenditure during the current fiscal year.

General Fixed Assets--To provide a record of the cost of the land, buildings, improvements and capital equipment purchased by Governmental Funds, except for highways and bridges. The Enterprise and Internal Service funds maintain separate fixed asset records.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Accounting: The accounts of all Governmental Funds are maintained and reported on the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues and assets are recognized when measurable and available to finance operations during the year; expenditures and liabilities are recognized when obligations are incurred as a result of receipt of goods or services. Modification to the accrual basis of accounting include:

Self-assessed taxes, principally income and sales and use taxes, are recorded as revenues when reported to the state.

Interest on long term debt is recognized as an expenditure when it becomes due.

Obligations for employees' vested annual leave and sick leave are recorded as expenditures when paid.

The accounts of the Enterprise Funds and Internal Service Funds are maintained and reported on the accrual basis of accounting.

Equity in Treasurer's Cash Pool: The Treasurer's Cash Pool, comprised primarily of short-term certificates of deposit, repurchase agreements, U.S.Treasury Bills and U.S.Treasury Notes, are stated at cost which approximates market value.

Investments: Investments are stated at cost or fair market value at date of donation.

NOTE 2--SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES--Continued

Deposits with United States Treasury: The federal government requires that unemployment tax receipts be deposited with the United States Treasury. Funds are drawn down as benefits are paid.

Inventories: Inventories are stated at the lower of cost (first-in, first-out method) or market.

Land, Buildings and Equipment: Land, buildings and equipment are recorded at cost. Depreciation of the buildings, improvements and equipment in the Enterprise and Internal Service funds is computed on the straight-line method in a manner intended to amortize the cost of the assets over their estimated useful lives.

Expenditures which materially increase values, change capacities or extend useful lives are capitalized. Repairs and maintenance are charged to operations as incurred.

Due to Federal Government: The State has received funds from the federal government which were used to finance certain unemployment compensation costs. This liability is being repaid by additional assessments of unemployment taxes.

Encumbrances: Contracts and purchase commitments are recorded as encumbrances when the contract purchase order is executed. Upon receipt of goods or services, the encumbrance is liquidated and the expenditure and liability are recorded. Unliquidated encumbrances are reported in the encumbrances and appropriations.

Interfund Transactions: Various departments and funds charge fees on a user basis for such services as centralized computer services, accounting and auditing, purchasing, personnel and maintenance. These fees are recorded as revenue by the servicing department and as expenditures by the user department.

Lease Commitments: The State has lease commitments which extend forward a number of years. However, these leases are subject to continuing appropriations and may, therefore, be terminated without penalty if funds are not appropriated.

Grants: Certain federal grants, made on the basis of entitlement, are recorded upon receipt of funds. Other federal grants, made on a reimbursement basis, are recorded as receivables and revenues when the related expenditures are incurred.

NOTE 3--EQUITY IN TREASURER'S CASH POOL

The State pools all available cash for investment purposes. Each fund's equity share of the total pooled cash and investments is included on the accompanying balance sheets under the caption "Equity in Treasurer's Cash Pool". The State's temporary investments at June 30, 1983 include certificates of deposit,

NOTE 3--EQUITY IN TREASURER'S CASH POOL--Continued

U.S.Treasury Bills, U.S.Treasury Notes and repurchase agreements. Investments are carried at cost.

	Temporary Investments	Excess of Investments Over Demand Cash	Total
Equity in Treasurer's Cash Pool	$140,242,211	$(8,270,780)	$131,971,431

NOTE 4--RECEIVABLES

Receivables at June 30, 1983 include the following: (In thousands of dollars)

	General	Highway	Other Special Revenue	Enterprise	Other Funds
Taxes:					
Individual income tax	$ 5,245	$ -	$ -	$ -	$ -
Corporate income tax	103	-	-	-	-
Sales and use tax	6,033	-	-	-	-
Gasoline and use fuel tax	-	5,595	-	-	-
Inheritance tax	1,602	-	-	-	-
Cigarette tax	1,396	-	-	-	-
Railroad tax	402	-	-	-	-
Property tax	18	-	6,207	-	-
Spruce budworm tax	-	-	2,844	-	-
Other	97	-	212	-	-
	14,896	5,595	9,263	-	-
Accounts:					
Due from:					
Federal Government	31	-	4,905	-	-
Hospital Services					
Augusta Mental Health	1,247	-	-	-	-
Bangor Mental Health	477	-	-	-	-
Pineland Center	699	-	-	-	-
Other	622	261	1,452	584	69
	3,076	261	6,357	584	69
Notes:					
Due from the City of Portland	-	-	-	4,600	-
Due to the Maine Guarantee Authority	-	-	-	8,528	-
	-	-	-	13,128	-
Acquired property - Maine Guarantee Authority	-	-	-	4,494	-
Less allowance for possible Losses	5,309	384	280	6,880	19
	$ 12,663	$ 5,472	$ 15,340	$ 11,326	$ 50

NOTE 5--LAND, BUILDINGS AND EQUIPMENT

Fixed assets in the Enterprise Funds and Internal Service Funds consist of the following:

	Enterprise Funds	Internal Service Funds
Land	$ 376,009	$ 243,227
Buildings and structural improvement	3,963,382	3,010,129
Equipment	3,387,838	32,884,490
Construction in progress--Augusta State Airport	5,271,000	-
	12,998,229	36,137,846
Less accumulated depreciation	4,170,818	24,158,607
	$ 8,827,411	$ 11,979,239

NOTE 6--BONDS PAYABLE

General obligation bonds and bond anticipation notes outstanding at June 30, 1983 are comprised of the following:

Source of Repayment

BONDS	
General Fund	$ 185,097,000
Highway Fund	90,260,000
Self-liquidating debt of the University of Maine, Vocational Technical Institutes and Maine Veterans' Home	24,965,000
	300,322,000
Enterprise Fund	130,000
	$ 300,452,000

The annual requirements to amortize all bonds outstanding as of June 30, 1983 are as follows: (in thousands of dollars)

	Principal		Interest	
	General Bonded Debt	Enterprise Funds Debt	General Bonded Debt	Enterprise Funds Debt
1984	$ 32,275	$ 110	$ 19,529	$ 2
1985	31,230	20	17,543	-
1986	31,165	-	15,516	-
1987-1991	112,605	-	51,488	-
1992-1996	51,110	-	23,990	-
1997-2001	31,535	-	9,431	-
2002-2006	9,570	-	808	-
2007-2008	90	-	5	-
	$ 299,580	$ 130	$ 138,310	$ 2

NOTE 6--BONDS PAYABLE--Continued

In addition to the above schedule, General Purpose Mini-bonds in the amount of $937,917 were issued from July 28 to August 1st, 1980. These bonds are payable upon presentation and mature not later than August 1st, 1985. At June 30, 1983 there was $741,684 still outstanding with a potential interest liability of $259,519.

NOTE 7--RECONCILIATION OF FUND EQUITY

The State records transactions on an appropriations basis and may not conform to the requirements of generally accepted accounting principles. At June 30, 1983, the material differences are as follows:

1. Recording of certain sales tax revenues when received (budgeted and recorded in the next fiscal year) rather than when measurable and available for current obligations.

2. Recording of payrolls as paid rather than as the work is expended by the employees.

3. Recording certain Human Service claims and related Federal reimbursements as received rather than as incurred for services performed prior to June 30 with invoices not received until the next fiscal year.

4. Recording certain obligations as encumbrances and appropriation carried rather than as accounts payable.

The following is a summary of the effects of the above described transactions on fund equity in the General Fund, the Highway Fund and Other Special Revenue Funds at June 30, 1983. The impact on the remaining funds is considered immaterial and is not presented.

	General Fund	Highway Fund	Other Special Revenue Funds
Fund equity at June 30, 1983 per combined balance sheet (page 20)	$ 32,719,039	$ 25,377,159	$ 39,750,105
Receivables:			
Sales Tax	24,269,000	-	-
Federal Reimbursements	-	-	8,416,000
Adjustment to Transfers from Enterprise Funds	(443,000)	-	-
Accounts payable	(853,000)	(5,567,000)	(2,208,000)
Accrued payroll	(6,290,000)	(3,076,000)	(2,745,000)
Claims incurred but not reported	(3,265,000)	-	(8,416,000)
Fund equity at June 30,1983, adjusted to conform with generally accepted accounting principles (page 2)	$ 46,137,039	$ 16,734,159	$ 34,797,105

NOTE 8--PENSION PLANS

State employees, local teachers and employees of participating local governmental units are eligible to participate in the Maine State Employees' Retirement System, which provides for retirement and other benefits. Generally, retirment expense if comprised of the actuarially determined normal cost plus an amount accrued. The State's contribution to the System for State employees and teachers was $88.5 million in 1983.

At June 30, 1983, the unfunded accrued benefits for State employees and teachers were approximately $1,102 million. The actuarially computed value of vested benefits is not available. The report of the consulting actuary for the system indicates the contributions of employees and the State, together with investment income, will provide for the cost of unfunded accrued benefits within 17.7 years.

NOTE 9--CONTINGENCIES

The State is contingently liable for debt guaranteed by the Maine Guarantee Authority, the Veterans Small Business Loan Fund and the Maine Small Business Loan Fund. The total debt upon which the State is contingently liable at June 30, 1983 aggregates $25,327,434.

NOTE 10--LITIGATION

The State, its officers and employees are defendants in various significant lawsuits. Legal counsel for the State as well as its various authorities and agencies have reviewed the status of pending litigation and are unable to determine the amount of probable loss to the State in these matters. Accordingly, no provision has been made in the accompanying financial statements for losses which may arise from the settlement or adjudication of the aforementioned matters, either individually or in the aggregate.

FINANCIAL SECTION II

BUDGETARY

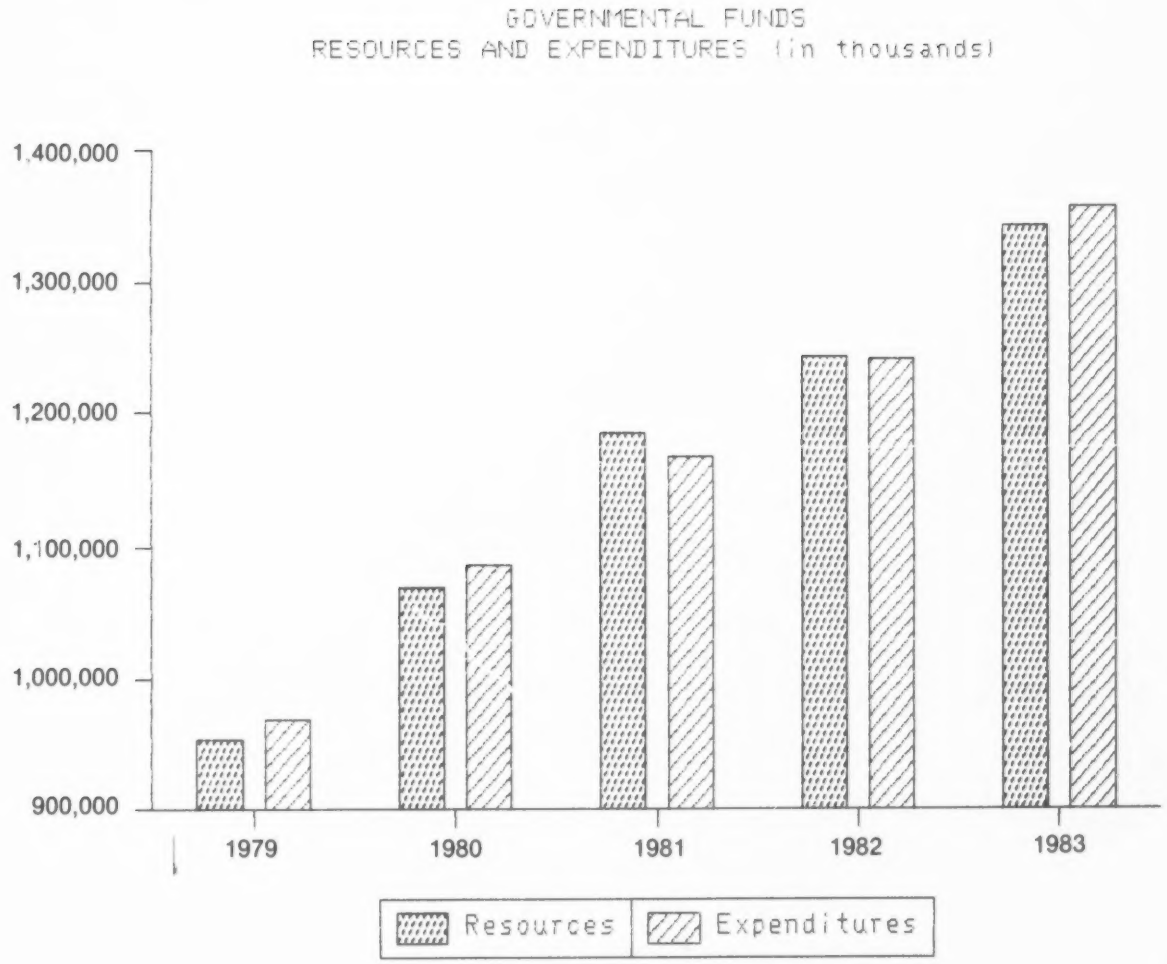

EXHIBIT I

ALL FUNDS

COMBINED BALANCE SHEET
JUNE 30, 1983

	GOVERNMENTAL		
	General	Highway	Other Special Revenue
ASSETS AND AMOUNTS TO BE PROVIDED			
Equity in Treasurer's Cash Pool	$ 23,915,859	$ 8,271,818	$ 28,340,331
Cash - Other	47,805	16,500	66,465
Investments	-	-	-
Deposit with United States Treasury	-	-	-
Accounts and Notes Receivable, Net of Allowance for Possible Losses	12,663,147	5,472,215	15,339,940
Due from Other Funds	150,000	445,221	2,209,076
Inventories	-	-	-
Prepaid Expenses and Other Assets	1,846,891	442,409	720,320
Working Capital Advances to Other Funds	5,566,112	12,582,115	-
Land, Buildings and Equipment, Net of Depreciation (Other Funds Only)	-	-	-
Future Revenue Needed for Retirement of Debt	-	-	-
	$ 44,189,814	$ 27,230,278	$ 46,676,132
LIABILITIES AND EQUITY			
Accounts Payable	$ 3,311,766	$ 1,379,123	$ 3,163,056
Due to Other Funds	3,465,095	464,661	697,712
Other Liabilities	4,693,914	9,335	3,065,259
Due to Federal Government	-	-	-
Bonds Payable	-	-	-
Working Capital Advances Payable	-	-	-
Total Liabilities	11,470,775	1,853,119	6,926,027
Equity:			
Investment in General Fixed Assets	-	-	-
Encumbrances and Appropriations Carried	9,602,648	10,082,022	39,750,105
Designated for Working Capital Advances	5,566,112	12,582,115	-
Designated for Other Purposes	15,400,000	839,403	-
Contributed Capital	-	-	-
Retained Earnings (Deficit)	-	-	-
Unappropriated Fund Balance	2,150,279	1,873,619	-
	32,719,039	25,377,159	39,750,105
	$ 44,189,814	$ 27,230,278	$ 46,676,132

FUNDS		OTHER FUNDS			ACCOUNT GROUPS	
Proceeds of Bonds	Debt Service	Enterprise	Internal Service	Trust and Agency	General Long Term Debt	General Fixed Assets
$ 20,675,808	$ 3,050,504	$ 7,032,647	$ 7,011,135	$ 33,673,328	$ -	$ -
-	604,623	400,136	1,000	3,840,060	-	-
-	-	-	-	587,578,592	-	-
-	-	-	-	10,571,783	-	-
-	-	11,325,561	29,390	20,359	-	-
-	-	1,989	1,924,206	-	-	-
-	-	9,177,038	4,155,403	-	-	-
-	-	47,017	96,073	95,720	-	-
-	-	-	-	-	-	-
-	-	8,827,410	11,979,239	-	-	226,266,015
-	-	-	-	-	300,321,685	-
$ 20,675,808	$ 3,655,127	$ 36,811,798	$ 25,196,446	$635,779,842	$300,321,685	$226,266,015
$ 520,559	$ -	$ 4,902,388	$ 1,239,869	$ 5,959,447	$ -	$ -
-	-	32,360	55,396	15,268	-	-
-	604,623	8,924	237,626	2,647,486	-	-
-	-	-	-	5,010,329	-	-
-	-	130,000	-	-	300,321,685	-
-	-	5,063,506	13,084,721	-	-	-
520,559	604,623	10,137,178	14,617,612	13,632,530	300,321,685	-
-	-	-	-	-	-	226,266,015
20,155,249	3,050,504	-	-	-	-	-
-	-	-	-	-	-	-
-	-	-	-	622,147,312	-	-
-	-	58,937,298	3,766,822	-	-	-
-	-	(32,262,678)	6,812,012	-	-	-
-	-	-	-	-	-	-
20,155,249	3,050,504	26,674,620	10,578,834	622,147,312	-	226,266,015
$ 20,675,808	$ 3,655,127	$ 36,811,798	$ 25,196,446	$635,779,842	$300,321,685	$226,266,015

EXHIBIT II

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF RESOURCES, EXPENDITURES AND CHANGES IN FUND EQUITY FOR THE YEAR ENDED JUNE 30, 1983

	Total (Memorandum Only)
REVENUES	
Taxes	
Unorganized Territories Tax	$ 6,750,562
Spruce Budworm Tax	5,772,450
Inheritance and Estate Tax	11,699,141
Individual Income Tax	235,573,477
Corporate Income Tax	33,402,177
Sales and Use Tax	270,306,013
Gasoline, Use Fuel and Motor Carrier Tax	55,280,987
Motor Vehicle Registration and Drivers Licenses	37,191,158
Cigarette Tax	23,988,257
Public Utilities Tax	25,681,025
Insurance Company Tax	16,457,916
Inland Hunting, Fishing and Related Licenses	7,536,083
Commission on Pari-Mutuels	1,234,737
Other Taxes	10,633,410
Total Taxes	741,507,393
Income from Investments	9,109,286
From Federal Government	426,513,632
From Cities, Towns and Counties	4,622,259
Service Charge for Current Services	34,805,233
Transferred from Bureau of Alcoholic Beverages	32,101,525
Transferred from Lottery Commission	3,693,744
Other Revenues	30,445,152
	1,282,798,224
OTHER FINANCIAL RESOURCES	
Proceeds of General Obligation Bonds	55,900,000
Other	4,243,039
	60,143,039
Total Revenues and Resources	1,342,941,263
EXPENDITURES	
General Government	168,388,436
Economic Development	21,469,425
Education and Culture	414,485,816
Human Services	467,438,826
Manpower	33,887,534
Natural Resources	43,038,937
Public Protection	25,499,684
Transportation	184,265,544
Total Expenditures	1,358,474,202
Excess Resources Over (Under) Expenditures	(15,532,939)
FUND EQUITY July 1, 1982	136,584,994
FUND EQUITY June 30, 1983	$ 121,052,055

The Debt Service is net of General and Highway Funds transfers and expenditures.

General Fund	Highway Fund	Other Special Revenue	Proceeds of Bonds	Debt Service
$ 6,750,562	$ -	$ -	$ -	$ -
-	-	5,772,450	-	-
11,699,141	-	-	-	-
226,151,864	-	9,421,613	-	-
32,024,707	-	1,377,471	-	-
259,554,820	-	10,751,194	-	-
-	54,474,703	806,284	-	-
-	37,191,158	-	-	-
23,988,257	-	-	-	-
24,381,025	-	1,300,000	-	-
15,137,087	-	1,320,828	-	-
-	-	7,536,083	-	-
581,751	-	652,986	-	-
3,715,007	882,163	6,036,240	-	-
603,984,221	92,548,024	44,975,149	-	-
4,584,506	530,704	335,581	224,668	3,433,828
627,308	-	425,886,324	-	-
773,100	2,877,462	971,697	-	-
18,399,675	8,039,144	6,384,323	-	1,982,091
29,514,995	-	2,586,530	-	-
3,693,744	-	-	-	-
15,928,565	744,917	13,771,670	-	-
677,506,114	104,740,251	494,911,274	224,668	5,415,919
-	28,800,000	-	27,100,000	-
881,305	8,870,709	(551,026)	418,966	(5,376,915)
881,305	37,670,709	(551,026)	27,518,966	(5,376,915)
678,387,419	142,410,960	494,360,248	27,743,634	39,004
87,988,097	7,851,706	69,187,868	1,336,691	2,024,075
9,055,894	86,175	9,327,356	3,000,000	-
360,533,617	-	48,190,445	5,761,753	-
214,861,422	-	252,556,728	20,676	-
1,313,892	-	32,573,642	-	-
13,172,470	-	23,598,674	6,267,793	-
5,770,304	16,640,518	2,386,260	702,602	-
2,405,657	112,675,131	53,001,322	16,183,435	-
695,101,353	137,253,530	490,822,295	33,272,950	2,024,075
(16,713,934)	5,157,430	3,537,953	(5,529,316)	(1,985,071)
49,432,973	20,219,729	36,212,152	25,684,565	5,035,575
$ 32,719,039	$ 25,377,159	$ 39,750,105	$ 20,155,249	$ 3,050,504

EXHIBIT III

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND OTHER RESOURCES - ACTUAL AND BUDGET
GENERAL, HIGHWAY AND OTHER SPECIAL REVENUE FUNDS
FOR THE YEAR ENDED JUNE 30, 1983

	GENERAL FUND	
	ACTUAL	BUDGET
REVENUES		
Taxes	$ 603,984,221	$ 618,308,995
Fines, Forfeits and Penalties	10,094,401	12,592,597
Income from Investments	4,584,506	6,000,160
Intergovernmental Revenue	1,400,409	1,422,300
Revenue from Private Sources	737,595	757,200
Service Charges for Current Services	18,399,675	15,153,916
Transferred from Alcoholic Beverages and Lottery Commission	33,208,738	30,328,076
Other Revenues	5,096,568	4,544,558
Total Revenues	677,506,113	689,107,802
OTHER FINANCIAL RESOURCES (USES)	881,306	(1,682,195)
Total Revenues and Resources	678,387,419	687,425,607
EXPENDITURES		
General Government	87,988,097	89,707,880
Economic Development	9,055,894	9,546,564
Education and Culture	360,533,617	361,247,367
Human Services	214,861,422	217,704,130
Manpower	1,313,892	1,343,515
Natural Resources	13,172,470	13,472,799
Public Protection	5,770,304	6,290,907
Transportation	2,405,657	2,521,355
Total Expenditures	695,101,353	701,834,517
Resources Over (Under) Expenditures	(16,713,934)	(14,408,910)
FUND EQUITY July 1, 1982	49,432,973	49,432,973
FUND EQUITY June 30, 1983	$ 32,719,039	$ 35,024,063

*Anticipated Federal Revenues in the Other Special Revenue Funds were not received, therefore the corresponding expenditures were not incurred.

HIGHWAY FUND		OTHER SPECIAL REVENUE FUNDS	
ACTUAL	BUDGET	ACTUAL	BUDGET
$ 92,548,024	$ 89,337,944	$ 44,975,149	$ 47,685,617
-	-	-	-
530,703	800,000	335,581	90,000
2,877,462	3,157,262	* 426,858,021	* 495,508,897
-	-	-	-
8,039,144	7,786,262	6,384,323	8,929,471
-	-	2,586,530	2,686,053
744,917	795,413	13,771,670	12,080,711
104,740,250	101,876,881	494,911,274	566,980,749
37,670,709	35,932,195	(551,026)	-
142,410,959	137,809,076	494,360,248	566,980,749
7,851,706	7,925,152	69,187,868	72,269,502
86,175	94,384	9,327,356	9,438,248
-	-	48,190,445	59,381,292
-	-	252,556,728	276,369,144
-	-	32,573,642	60,546,221
-	-	23,598,674	28,863,401
16,640,518	16,849,869	2,386,260	4,151,728
112,675,131	112,847,240	53,001,322	56,818,808
137,253,530	137,716,645	* 490,822,295	* 567,838,344
5,157,429	92,431	3,537,953	(857,595)
20,219,729	20,219,729	36,212,152	36,212,152
$ 25,377,158	$ 20,312,160	$ 39,750,105	$ 35,354,557

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Appropriations Legislative	Appropriations Governor
GENERAL GOVERNMENT			
Attorney General Department	$ 142,518	$ 3,382,505	$ -
Audit Department	95,965	497,808	5,000
Executive Department	4,159,863	51,539,088	107,077
Finance and Administration Department	10,239,323	25,460,384	25,584
Accident Sickness Health Insurance	24,959	-	-
Compensation and Benefit Plans	7,320,394	16,477,500	-
Judicial Department	206,919	13,610,434	-
Legislative Department	197,143	6,637,328	-
Secretary of State Department	394,242	6,482,661	-
Treasurer of State	5,079,428	29,435,970	-
Personnel Department	109,330	884,558	4,371
Other	335,748	1,257,360	-
	28,305,832	155,665,596	142,032
ECONOMIC DEVELOPMENT			
Agriculture Food and Rural Resources Dept.	1,229,941	6,222,016	-
Business Regulation Department	1,640,463	356,059	-
Marine Resources Department	446,808	3,385,823	5,000
Independent Agencies	1,759,961	2,022,381	-
Other	188,874	100,000	-
	5,266,047	12,086,279	5,000
EDUCATION AND CULTURE			
Education and Cultural Services Department			
Administration	112,244	1,618,728	-
General Purpose Aid	41,157	220,631,766	-
Local School Nutrition Program	46,143	-	-
Vocational Education	3,701,919	13,686,608	-
Teachers Retirement	-	50,062,128	-
Children-Low Income Families and Exception	104,371	-	-
Independent Agencies	-	-	-
Maine Maritime Academy	-	2,834,550	-
University of Maine	-	59,920,378	-
Other Programs	7,032,417	16,874,464	-
	11,038,251	365,628,622	-

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983 Lapsed	Carried
$ 312,686	$ 336,794	$ 4,174,503	$ 3,972,525	$ 94,709	$ 107,269
232,702	16,252	847,727	787,846	7,178	52,703
15,180,827	(840,938)	70,145,917	50,484,074	6,431,499	13,230,344
2,586,530	(5,411,970)	32,899,851	23,631,113	1,250,764	8,017,974
45,000	-	69,959	56,145	-	13,815
-	(17,772,298)	6,025,596	-	6,025,596	-
-	-	13,817,353	13,749,377	30,396	37,580
6,000	70,694	6,911,165	6,775,868	45,443	89,854
1,836,479	465,493	9,178,874	8,282,247	602,628	293,999
26,966,323	87,391	61,569,113	58,447,405	27,930	3,093,778
-	128,021	1,126,280	968,548	55,333	102,398
917,329	(1,194,206)	1,316,232	1,233,287	57,947	24,998
48,083,876	(24,114,767)	208,082,570	168,388,435	14,629,423	25,064,712
4,447,554	211,046	12,110,557	10,354,635	197,213	1,558,709
2,774,226	81,834	4,852,581	2,904,575	21,461	1,926,545
828,633	552,227	5,218,490	4,559,563	114,955	543,972
1,889,386	49,373	5,721,101	3,447,627	45,956	2,227,519
-	30,000	318,874	203,025	115,849	-
9,939,799	924,480	28,221,603	21,469,425	495,434	6,256,745
349,570	286,251	2,366,793	1,931,642	205,068	230,083
-	-	220,672,923	220,568,396	-	104,528
12,773,129	(190,964)	12,628,308	12,622,269	-	6,039
8,030,893	1,196,783	26,616,203	24,586,972	358,015	1,671,216
-	-	50,062,128	50,062,128	-	-
20,377,237	(434,505)	20,047,104	19,916,654	-	130,450
-	-	-	-	-	-
-	42,250	2,876,800	2,876,800	-	-
-	-	59,920,378	58,920,378	-	1,000,000
4,996,448	1,245,908	30,149,237	23,000,577	257,494	6,891,165
46,527,277	2,145,723	425,339,874	414,485,816	820,577	10,033,481

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Appropriations Legislative	Appropriations Governor
HUMAN SERVICES			
Human Services Department			
Administration	$ 578,229	$ 15,454,424	$ -
Bureau of Health	2,539,147	73,053,698	-
Bureau of Social Welfare	2,964,063	35,408,541	-
Bureau of Resources Development	623,103	5,228,857	-
Child Welfare Services	260,168	3,431,336	-
Bureau of Rehabilitation	444,323	6,404,379	-
Bureau of Maine's Elderly	118,430	2,268,100	-
Other	1,179,803	6,391,409	-
Mental Health and Mental Retardation Department			
Department Operations	13,542	2,136,460	-
Augusta Mental Health Inst.	102,166	10,810,622	-
Bangor Mental Health Inst.	238,001	9,885,903	-
Pineland Center	50,081	12,786,654	-
Other Programs	2,045,245	25,412,894	-
Corrections Department			
Administration	66	189,822	-
Community Correctional Services	43,608	2,688,234	-
Correctional Improvement Fund	177,211	594,750	-
Maine Youth Center - South Portland	147,314	4,764,128	-
Maine Correctional Center	110,329	4,867,405	-
State Prison	227,696	6,961,473	-
Independent Agencies	19,192	201,299	-
Other	13,456	332,793	-
	11,895,173	229,273,181	-
MANPOWER			
Labor Department			
Bureau of Labor	129,427	1,129,297	-
Employment Security Commission	612,901	-	-
Other	-	168,018	-
	742,328	1,297,315	-
NATURAL RESOURCES			
Conservation Department			
Administration	24,444	432,498	-
Bureau of Forestry	2,355,474	5,758,063	-
Bureau of Geology	258,832	368,535	-
Bureau of Parks and Recreation	2,816,028	2,944,276	-
Other	1,753,288	391,224	-
Environmental Protection Department	4,110,724	11,079,849	5,100
Inland Fisheries and Wildlife Department	3,260,069	269,748	-
Independent Agencies	49,007	24,200	-
	14,627,866	21,268,393	5,100

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983 Lapsed	Carried
$ 1,871,361	$ 5,253,417	$ 23,157,431	$ 22,628,398	$ 108,719	$ 420,313
150,915,514	(1,192,177)	225,316,182	221,954,241	495,716	2,866,224
58,987,291	(2,566,328)	94,793,567	89,486,050	761,376	4,546,142
2,433,758	(169,357)	8,116,361	6,763,074	797,418	555,869
1,249,784	1,497	4,942,785	4,674,115	-	268,670
9,687,017	1,710,300	18,246,019	16,209,097	1,007,672	1,029,250
4,873,085	(23,420)	7,236,195	7,046,507	30,977	158,711
533,604	12,442	8,117,258	6,891,730	36,592	1,188,936
-	(841,023)	1,308,979	1,295,171	12,908	900
304,386	1,398,457	12,615,631	12,487,558	1,892	126,181
8,581	1,296,000	11,428,485	11,148,650	217,519	62,315
47,847	2,123,137	15,007,719	14,916,701	5,061	85,957
625,060	(295,634)	27,787,566	25,108,931	1,154,658	1,523,976
238,600	290,829	719,317	684,205	9,248	25,864
17,511	223,541	2,972,894	2,878,035	84,066	10,793
15,548	2,090,734	2,878,243	2,654,891	146,177	77,176
-	797,629	5,709,071	5,618,357	35,668	55,046
1,760	1,103,575	6,083,070	5,895,473	107,486	80,110
8,480	1,448,816	8,646,465	8,387,304	83,093	176,068
163,549	29,228	413,268	378,603	6,255	28,401
-	24,585	370,834	331,734	31,187	7,913
231,982,736	12,716,248	485,867,340	467,438,825	5,133,698	13,294,815
98,296	35,823	1,392,843	1,239,436	27,017	126,390
32,214,006	126,360	32,953,267	32,482,686	-	470,580
-	-	168,018	165,412	2,606	-
32,312,302	162,183	34,514,128	33,887,534	29,623	596,970
174,130	307,232	938,304	607,672	84,528	246,104
6,377,013	502,768	14,993,318	11,318,935	20,898	3,653,485
325,670	262,641	1,215,677	865,762	5,497	344,419
311,492	244,413	6,316,209	3,822,422	17,284	2,476,503
1,572,169	31,996	3,748,677	2,037,108	39,309	1,672,260
4,008,377	146,201	19,350,251	11,735,948	55,776	7,558,527
10,538,149	(156,438)	13,911,528	11,723,188	25,453	2,162,888
921,513	-	994,720	927,904	820	65,996
24,228,513	1,338,813	61,468,684	43,038,939	249,565	18,180,182

EXHIBIT IV

GOVERNMENTAL FUNDS

COMBINED SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAILS OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Appropriations Legislative	Appropriations Governor
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Services	$ 396,220	$ 3,726,283	$ -
Administration	-	700,000	-
Maine Veterans Home	544,863	15,183,869	350,000
Public Safety Department	941,083	19,610,152	350,000
TRANSPORTATION			
Transportation Department			
Administration	274,284	6,205,000	-
Construction of Highways	18,373,289	17,430,000	-
Maintenance of Highways	7,513,995	46,872,534	-
Bureau of Transportation Services	484,966	2,436,108	-
Debt Service	-	12,185,715	-
Other	11,695,402	9,299,960	-
	38,341,936	94,429,317	-
	$111,158,516	$899,258,855	$ 502,132
DETAIL OF			
General Fund	$ 14,319,048	$707,140,434	$ 152,132
Highway Fund	29,267,092	96,157,672	350,000
Other Special Revenue Funds	36,360,185	68,360,749	-
Proceeds of Bonds	26,176,616	27,100,000	-
*Debt Service Fund	5,035,575	-	-
	$111,158,516	$899,258,855	$ 502,132

*The Debt Service Fund is net of General and Highway Funds transfers and expenditures.

Dedicated Revenue	Transferred In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983 Lapsed	Carried
$ 834,653	$ 736,678	$ 5,693,834	$ 4,864,851	$ 377,563	$ 451,420
-	-	700,000	700,000	-	-
1,940,907	2,769,296	20,788,935	19,934,833	180,093	674,009
2,775,560	3,505,974	27,182,769	25,499,684	557,656	1,125,429
3,364,627	349,318	10,193,228	9,672,045	114,921	406,262
52,554,938	6,340,894	94,699,122	85,205,736	16,463	9,476,923
850,887	2,793,222	58,030,639	56,081,844	61,539	1,887,256
1,531,961	9,195	4,462,230	3,957,928	99,350	404,952
-	-	12,185,715	12,185,648	67	-
718,951	13,716	21,728,030	17,162,343	20,084	4,545,602
59,021,364	9,506,345	201,298,964	184,265,544	312,424	16,720,995
$ 454,871,427	$ 6,184,999	$1,471,975,932	$1,358,474,202	$ 22,228,400	$ 91,273,329
$ -	$ (4,252,798)	$ 717,358,815	$ 695,101,353	$ 12,654,814	$ 9,602,648
7,154,649	15,444,474	148,373,887	137,253,530	1,038,336	10,082,022
442,076,191	443,324	547,740,450	490,822,295	8,535,250	48,382,906
224,668	(73,086)	53,428,199	33,272,950	-	20,155,249
5,415,919	(5,376,915)	5,074,579	2,024,075	-	3,050,504
$ 454,871,427	$ 6,184,999	$1,471,975,930	$1,358,474,203	$ 22,228,400	$ 91,273,329

EXHIBIT V

GOVERNMENTAL FUNDS

COMBINED STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1983	1982
PERSONAL SERVICES		
Salaries and Wages	$ 213,960,064	$ 197,836,869
Retirement Costs	37,334,556	32,420,514
Health Insurance and Other Fringe Benefits	10,786,466	7,540,835
Unemployment Reimbursements	1,240,512	1,027,324
	263,321,598	238,825,542
CONTRACTUAL SERVICES		
Professional Fees and Special Services	27,994,812	29,616,491
Traveling Expenses	7,924,446	6,834,002
Operating State-owned Vehicles	4,232,109	4,353,675
Utility Services	8,481,083	8,668,609
Rents	21,151,068	21,703,140
Repairs and Insurance	2,738,466	4,268,673
General Operating Expenses	15,943,086	20,170,469
	88,465,070	95,615,059
COMMODITIES		
Foods	2,573,949	2,728,492
Fuels	3,985,259	4,617,834
Highway Materials	11,908,627	10,819,327
Office and Other Supplies	8,715,964	7,699,774
	27,183,799	25,865,427
GRANTS, SUBSIDIES AND PENSIONS		
To Other Governmental Agencies	299,677,430	274,652,985
To Public and Private Organizations	163,207,051	145,458,851
To Individuals:		
Aid to Families with Dependent Children	67,285,733	63,031,806
Supplemental Social Security Income	9,766,159	11,012,737
Assistance and Medical Care	225,370,665	207,517,764
Unemployment, Pension and Compensation for Injuries	23,492,023	10,737,446
	788,799,061	712,411,589
CAPITAL OUTLAYS	83,683,737	69,682,715
DEBT SERVICE		
Principal	27,300,071	26,143,038
Interest	18,519,946	14,692,812
	45,820,017	40,835,850
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Maine State Retirement System	51,063,542	48,020,663
Transfer to Other Funds	10,137,378	10,609,527
	61,200,920	58,630,190
Total Expenditures	$1,358,474,202	$1,241,866,372

EXHIBIT VI

ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBINED STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1983

	Enterprise Funds	Internal Service Funds
REVENUES		
Sales	$ 80,561,867	$ -
Intergovernmental Billings	-	24,098,698
	80,561,867	24,098,698
Cost of Goods Sold	48,338,539	9,756,754
Gross Income	32,223,328	14,341,944
Fees and Licenses	17,149,834	-
	49,373,162	14,341,944
EXPENSES		
Personal Services	6,900,164	7,327,777
General Operating Expenses	6,674,151	5,040,935
Depreciation	254,639	2,500,395
Maine Guarantee Authority Losses	190,278	-
	14,019,232	14,869,107
Net Operating Income (Loss)	35,353,930	(527,163)
NON-OPERATING REVENUE (EXPENSES)		
Interest Income	620,599	853,356
Other Non-Operating Income	-	208,633
Interest Expense	(5,810)	(11,899)
	614,789	1,050,090
Net Income	35,968,719	522,927
RETAINED EARNINGS (DEFICIT) JULY 1, 1982	(32,299,994)	6,289,085
TRANSFERRED TO OTHER FUNDS	(35,931,401)	-
RETAINED EARNINGS (DEFICIT) JUNE 30, 1983	$ (32,262,676)	$ 6,812,012

EXHIBIT VII

ENTERPRISE AND INTERNAL SERVICE FUNDS

COMBI .D STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1983

	Enterprise Funds	Internal Service Funds
SOURCE OF FUNDS		
Net Income	$ 35,968,717	$ 522,927
Add: Depreciation	254,639	2,500,395
	36,223,356	3,023,322
Transferred from Governmental Funds	4,679,347	50,059
Bond Proceeds	3,000,000	-
	43,902,703	3,073,381
APPLICATION OF FUNDS		
Purchase of Plant and Equipment	2,831,779	2,741,468
Repayment of Bonded Debt	110,000	-
Increase (Decrease) in Non-Current Assets	(7,930,016)	-
Transferred to Other Funds	38,756,401	32,500
	33,768,164	2,773,968
Increase (Decrease) in Working Capital	$ 10,134,539	$ 299,413
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	$ 3,740,425	$ (234,890)
Receivables	5,039,186	646,447
Inventories	243,170	(15,938)
Other Assets	(7,087)	(10,028)
	9,015,694	385,591
Decrease (Increase) in Current Liabilities		
Payables	1,050,057	(87,713)
Other Current Liabilities	68,788	1,535
	1,118,845	(86,178)
Increase (Decrease) in Working Capital	$ 10,134,539	$ 299,413

EXHIBIT VIII

TRUST FUNDS

COMBINED STATEMENT OF CHANGES IN FUND BALANCE
FOR THE YEAR ENDED JUNE 30, 1983

	Expendable Trusts		Non-Expendable Trusts
	Retirement System	Other	
REVENUES AND OTHER ADDITIONS			
Contributions:			
Individuals	$ 50,692,074	$ 70,170,502	$ -
Transfers from Other Funds	89,747,882	1,643,982	136,133
University of Maine and Maine Maritime Academy	495,918	75,032,134	-
Cities Towns and Counties	18,967,401	119,272,893	-
Interest and Dividends	39,377,101	4,590,663	-
Gain (Loss) on Sales of Investments	36,723,013	-	631,705
Other Additions	26,115	18,443,466	39,125
	236,029,505	289,153,640	806,963
EXPENDITURES AND OTHER DEDUCTIONS			
Benefit Payments	101,285,729	-	-
Refunds and Interest Allowed	24,284,265	-	-
Health and Group Life Insurance	1,673,898	3,338,648	-
Payroll Taxes and Deductions	-	114,041,007	-
Administrative Expenses	1,211,950	111,498	-
Refunds of Trust Deposits, Other Disbursements and Transfers	(284,135)	159,361,167	132,144
Total Deductions	128,171,707	276,852,320	132,144
Net Additions	107,857,798	12,301,320	674,819
FUND BALANCE July 1, 1982	461,653,508	33,264,263	6,395,604
FUND BALANCE June 30, 1983	$569,511,307	$ 45,565,582	$ 7,070,423

GENERAL FUND

The General Fund is the largest of the State's operating funds. Its purpose is to finance all state government activities not specifically financed by dedicated revenue.

The General Fund unappropriated surplus was $2.1 million at June 30, 1983 as compared to $18.8 million at June 30, 1982.

Revenues increased from $640 million in 1982 to $678 million in 1983 while the expenditures increased from $640 million to $695 million.

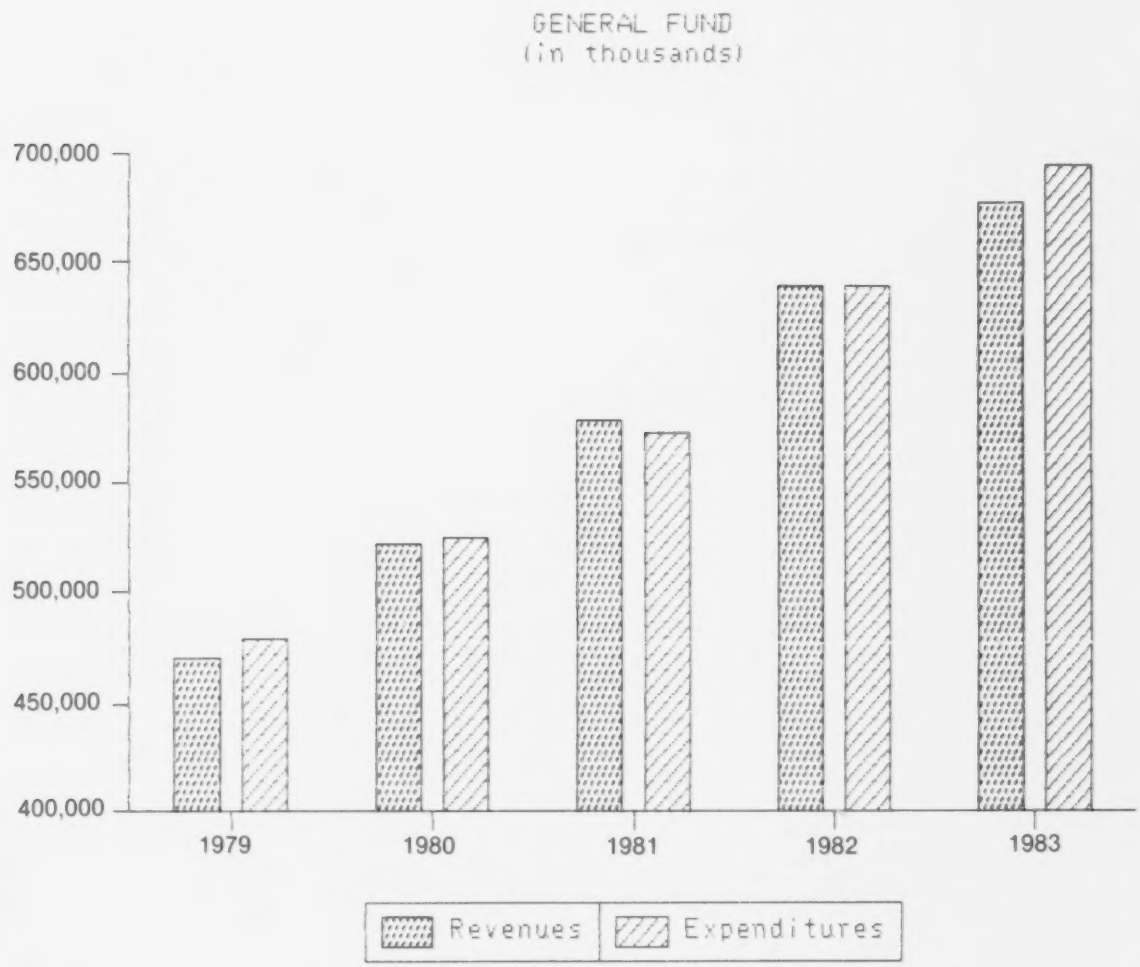

EXHIBIT A-1

GENERAL FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1983	1982
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 23,915,859	$ 37,595,208
Cash - Other	47,805	24,045
Accounts Receivable:		
Tax Accounts	14,896,176	16,179,605
Other	3,075,942	2,332,535
	17,972,118	18,512,140
Less - Allowance for Possible Losses	5,308,971	4,509,583
Net Accounts Receivable	12,663,147	14,002,557
Due from Other Funds	150,000	33,448
Working Capital Advances to Other Funds	5,566,112	5,673,612
Due from Bar Harbor Ferry Terminal	100,000	133,333
Other Assets	1,746,891	1,308,098
	$ 44,189,814	$ 58,770,301
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 3,311,766	$ 3,732,139
Due to Other Funds	3,465,095	3,012,941
Other Liabilities	4,693,914	2,592,248
	11,470,775	9,337,328
Fund Equity		
Appropriated:		
Encumbrances	4,632,333	5,029,427
Authorized Expenditures - Unencumbered	4,970,315	9,387,254
State Contingent Account	350,000	350,000
Operating Capital	10,000,000	9,000,000
Guarantee Reserve Fund	4,800,000	1,000,000
Working Capital Advances	5,566,112	5,673,612
Advance to Bar Harbor Ferry Terminal	100,000	133,333
Advance to Other Funds	150,000	16,000
	30,568,760	30,589,626
Unappropriated	2,150,279	18,843,347
	32,719,039	49,432,973
	$ 44,189,814	$ 58,770,301

EXHIBIT A-2

GENERAL FUND

ANALYSIS OF CHANGES IN FUND BALANCE

	YEAR ENDED JUNE 30	
	1983	1982
Balance at Beginning of Year	$ 18,843,347	$ 24,937,932
Adjustment of Prior Year's Transactions	164,504	95,983
Adjusted Balance	19,007,851	25,033,915
Additions:		
Revenues	677,506,114	639,916,837
Appropriation Balances Carried Forward at the Beginning of Year (Adjusted)	14,319,048	11,353,797
Payment from Group Life Insurance	2,152,233	-
Payment from Maine Guarantee Authority	2,800,000	-
Repayment of Appropriated Receivables, Advances, etc.	49,333	33,333
Repayment of Working Capital Advances	107,500	57,500
	696,934,228	651,361,467
Deductions:		
Expenditures	695,101,353	639,597,281
Appropriation Balances Carried Forward at the End of the Year	9,602,648	14,416,680
Transfers tc Other Funds (Net)	4,287,799	509,568
Increase Reserve for Operating Capital	1,000,000	1,000,000
Increase to Working Capital Advance to State Liquor Commission	-	1,028,506
Increase to Guarantee Reserve Fund	3,800,000	1,000,000
	713,791,800	657,552,035
Balance at End of Year	$ 2,150,279	$ 18,843,347

EXHIBIT A-3

GENERAL FUND

COMPARATIVE STATEMENT OF REVENUE

	YEAR ENDED JUNE 30		1983 BUDGETED
	1983	1982	REVENUE
TAXES			
Property Taxes:			
Unorganized Territories	$ 6,750,562	$ 5,716,523	$ 6,104,530
Other Property Taxes	894,256	1,272,839	1,152,876
Inheritance and Estate Taxes	11,699,141	17,074,126	11,918,000
Sales and Use Tax	259,554,820	238,723,027	262,933,927
Cigarette Tax	23,988,257	24,661,441	25,000,000
Income Tax:			
Individual	226,151,864	200,776,041	209,573,800
Corporate	32,024,707	35,153,875	58,679,200
Taxes of Specific Businesses or Occupations:			
Corporations	923,193	832,114	656,500
Public Utilities	24,381,025	24,821,729	22,097,000
Insurance Companies	15,137,087	14,257,811	17,887,500
Commission on Pari-Mutuels	581,751	926,174	603,092
Other	1,707,467	1,162,677	1,488,419
Other Taxes	190,091	187,752	214,151
Total Taxes	603,984,221	565,566,129	618,308,995
FINES, FORFEITS AND PENALTIES	10,094,401	9,077,357	12,592,597
INCOME FROM INVESTMENTS	4,584,506	8,729,014	6,000,160
INTERGOVERNMENTAL REVENUES:			
Federal Government	627,308	687,750	655,000
Cities, Towns and Counties	773,100	764,021	767,300
REVENUE FROM PRIVATE SOURCES	737,595	1,352,446	757,200
SERVICE CHARGES FOR CURRENT SERVICES	18,399,675	16,694,919	15,153,916
TRANSFERRED FROM BUREAU OF ALCOHOLIC BEVERAGES	29,514,995	29,776,424	29,328,076
TRANSFERRED FROM LOTTERY COMMISSION	3,693,744	2,390,571	1,000,000
CONTRIBUTION FROM OTHER FUNDS	4,960,625	4,822,181	4,486,208
MISCELLANEOUS	135,944	56,025	58,350
	$677,506,114	$639,916,837	$689,107,802

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Legislative Appropriation	Contingent Account Transfers
GENERAL GOVERNMENT			
Attorney General	$ 44,822	$ 3,382,505	$ -
Audit Department	4,617	497,808	5,000
Executive Department			
Governor's Office	58,849	880,039	107,077
Blaine House	2,015	131,226	-
State Development Office	103,592	1,013,093	-
State Planning Office	16,030	944,115	-
Criminal Justice Planning and Assistance Agency	150,179	66,266	-
Energy Resource	9,800	479,518	-
Community Services	78,894	1,302,023	-
Other	11,523	461,012	-
Finance and Administration Department			
Commissioner's Office	-	72,207	-
Administrative Services	252	305,728	-
Bureau of Accounts and Control	-	1,288,980	-
Bureau of Budget	589	406,137	-
Bureau of Public Improvements	1,243,642	8,127,844	25,584
Bureau of Purchases	-	438,550	-
Bureau of Taxation	15,611	12,889,409	-
Maine Insurance Advisory Board	-	259,376	-
Compensation and Benefit Plans	5,155,877	13,637,000	-
Other	10,000	235,000	-
Judicial			
Supreme Superior and District Courts	180,149	13,610,434	-
Legislative			
Legislature	42,327	5,540,101	-
Legislative Research	120,845	711,472	-
Law and Legislative Reference Library	12,263	235,508	-
Other	4,004	150,247	-
Secretary of State Department			
Secretary of State	7,610	622,415	-
State Archives	384	387,238	-
Treasurer of State			
Department Operations	227	418,600	-
Debt Service	9,913	26,157,370	-
Reimbursement to Municipalities	-	2,860,000	-
Independent Agencies			
Personnel Department	109,038	884,558	4,371
Other	-	1,100,133	-
	7,393,052	99,495,912	142,032

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983		
			Lapsed to Compensation Account	Encumbrances Carried	Unencumbered Balances
$ 198,375	$ 3,625,702	$ 3,506,279	$ 94,709	$ 24,714	$ -
16,252	523,677	516,499	7,178	-	-
(87,707)	958,258	886,752	34,989	31,518	5,000
7,600	140,841	136,793	2,345	1,703	-
7,605	1,124,290	1,078,585	-	35,001	10,704
-	960,145	868,402	33,265	58,478	-
(31,316)	185,128	59,397	-	-	125,731
14,059	503,377	450,120	48,359	4,898	-
-	1,380,917	1,057,532	50,907	272,478	-
115,330	587,865	437,853	52,078	-	97,934
12,500	84,707	82,136	2,571	-	-
(2,000)	303,980	292,639	11,341	-	-
66,000	1,354,980	1,341,315	13,665	-	-
(21,500)	385,226	359,575	25,651	-	-
(2,415,953)	6,981,117	5,623,531	779,495	549,567	28,524
35,500	474,050	469,704	4,346	-	-
(316,000)	12,589,020	12,223,756	344,820	20,444	-
(26,500)	232,876	219,594	13,282	-	-
(12,946,699)	5,846,178	-	5,846,178	-	-
(154,753)	90,247	27,965	55,247	7,035	-
(36,000)	13,754,583	13,707,628	30,396	16,559	-
20,062	5,602,490	5,590,700	-	-	11,790
-	832,317	724,953	37,765	69,600	-
632	248,403	244,137	917	3,350	-
-	154,251	147,491	6,761	-	-
-	630,025	618,492	10,879	653	-
57,889	445,511	440,538	4,753	220	-
14,306	433,133	409,076	24,057	-	-
5,450,000	31,617,283	31,610,294	-	-	6,989
-	2,860,000	2,856,127	3,873	-	-
128,021	1,125,988	968,548	55,333	102,106	-
(10,500)	1,089,633	1,031,686	57,947	-	-
(9,904,797)	97,126,198	87,988,097	7,653,107	1,198,324	286,672

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Legislative Appropriation	Contingent Account Transfers
ECONOMIC DEVELOPMENT			
Agriculture Department	$ 106,269	$ 3,222,016	$ -
Business Regulation Department	-	256,575	-
Marine Resources Department	37,462	3,385,823	5,000
Independent Agencies			
Maine Guarantee Authority	-	300,000	-
Workers Compensation Commission	35,435	1,118,415	-
Public Utilities Commission	1,139	603,966	-
Other	188,874	100,000	-
	369,179	8,986,795	5,000
EDUCATION AND CULTURE			
Education and Cultural Services Dept.			
Administration	56,585	1,181,246	-
General Purpose Aid for Local Schools	41,157	220,631,766	-
Other Local School Programs	-	1,338,293	-
Schooling of Children in Unorg. Territories	103,974	2,950,746	-
Vocational Education			
Administration	-	296,768	-
Post Secondary	-	50,000	-
Central Maine Voc. Tech. Institute	22,305	2,020,077	-
Eastern Maine Voc. Tech. Institute	88,790	2,081,807	-
Kennebec Valley Voc. Tech. Institute	6,916	906,934	-
Northern Maine Voc. Tech. Institute	29,935	2,402,548	-
Southern Maine Voc. Tech. Institute	105,125	3,277,095	-
Washington County Voc. Tech. Institute	2,657	1,441,379	-
Adult Education	-	1,968,830	-
Grant/Loan Scholarship Program	94,528	1,372,345	-
Teachers Retirement	-	50,062,128	-
Governor Baxter School for the Deaf	109,930	1,858,202	-
Other Education Programs	6,867	1,769,259	-
State Historian	509	500	-
Maine Historic Preservation Comm.	-	102,136	-
Arts and Humanities	-	217,779	-
State Library	48,946	1,738,034	-
Museum	14,710	784,822	-
Independent Agencies			
Maine Maritime Academy	-	2,834,550	-
University of Maine	-	57,920,378	-
Maine Historical Society	-	24,000	-
	732,934	359,231,622	-

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983		
			Lapsed to Compensation Account	Encumbrances Carried	Unencumbered Balances
$ 151,046	$ 3,479,331	$ 3,186,664	$ 197,213	$ 30,643	$ 64,812
13,770	270,345	256,959	13,387	-	-
273,097	3,701,382	3,572,947	114,955	13,480	-
-	300,000	300,000	-	-	-
-	1,153,850	912,078	8,817	-	232,955
56,255	661,360	624,221	37,138	-	-
30,000	318,874	203,025	115,849	-	-
524,168	9,885,142	9,055,894	487,359	44,123	297,767
286,251	1,524,082	1,411,339	111,438	1,305	-
-	220,672,923	220,568,396	-	-	104,528
8,455	1,346,748	1,295,119	51,628	-	-
108,395	3,163,115	2,980,919	-	7,373	174,823
(16,300)	280,468	262,616	17,852	-	-
-	50,000	49,275	725	-	-
181,140	2,223,522	2,097,420	120,619	5,483	-
164,639	2,335,236	2,300,221	34,757	258	-
98,414	1,012,264	962,794	38,194	11,276	-
199,588	2,632,072	2,567,663	26,591	37,818	-
349,061	3,731,280	3,644,354	36,222	50,704	-
225,740	1,669,776	1,505,528	83,054	81,194	-
(64,130)	1,904,700	1,893,593	4,907	6,200	-
-	1,466,873	1,115,964	-	-	350,909
-	50,062,128	50,062,128	-	-	-
482,251	2,450,382	2,295,382	76,059	78,941	-
(26,839)	1,749,287	1,633,373	92,548	23,367	-
-	1,009	616	-	-	393
15,350	117,486	117,205	281	-	-
16,305	234,084	231,490	2,594	-	-
135,070	1,922,050	1,890,008	15,859	16,182	-
60,360	859,892	827,035	5,161	23,815	3,881
42,250	2,876,800	2,876,800	-	-	-
-	57,920,378	57,920,378	-	-	-
-	24,000	24,000	-	-	-
2,266,000	362,230,555	360,533,616	718,489	343,916	634,534

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Legislative Appropriation	Contingent Account Transfers
HUMAN SERVICES			
Human Services Department			
Administration	$ 3,968	$ 8,039,624	$ -
Bureau of Health	28,655	2,956,690	-
Medical Care Administration	77,734	1,644,845	-
Medical Care Payments	1,175,688	65,255,028	-
Bureau of Social Welfare	8,271	2,753,725	-
Aid to Families with Dependent Children	297,422	17,512,240	-
General Assistance	-	4,550,000	-
Supplemental Security Income	111,160	10,592,576	-
Bureau of Resource Development	3,308	652,354	-
Purchased Services	49,196	950,000	-
Child Welfare Services	222,990	3,431,336	-
Bureau of Rehabilitation	24,134	3,664,235	-
Bureau of Maine's Elderly	2,034	2,268,100	-
Other Human Service Programs	441,346	6,391,409	-
Mental Health and Mental Retardation Dept.			
Departmental Operations	13,542	2,136,460	-
Community Mental Health	96,686	5,001,491	-
Food	1,944	2,411,780	-
Fuel	-	2,407,799	-
Unemployment Compensation	6,301	237,960	-
Capital Construction, Repairs and Improv.	581,838	-	-
Children Mental Health Services	327,573	2,128,570	-
Military and Naval Children's Home	7,023	221,035	-
Augusta Mental Health Institute	26,960	10,810,622	-
Bangor Mental Health Institute	199,211	9,885,903	-
Community Mental Retardation Service	733,397	8,116,393	-
Pineland Center	33,356	12,786,654	-
Aroostook Residential Center	10,277	359,702	-
Elizabeth Levinson Center	6,433	1,163,793	-
Corrections Department			
Community Correctional Services	14,650	963,885	-
Probation and Parole	874	1,724,349	-
Correction Improvement Program	1,093	594,750	-
Administration	66	189,822	-
Fuel	2,192	-	-
Unemployment Compensation	-	-	-
Capital Construction, Repairs and Improv.	70,691	-	-
Maine Youth Center - S. Portland	11,554	4,764,128	-
Maine Correctional Center	63,482	4,867,405	-
State Prison	33,045	6,961,473	-
Independent Agencies			
Human Rights Commission	-	132,299	-
Other	13,455	332,793	-
	4,701,549	208,861,228	-

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983		
			Lapsed to Compensation Account	Encumbrances Carried	Unencumbered Balances
$ 776,474	$ 8,820,066	$ 8,764,435	$ 53,733	$ 1,898	$ -
171,520	3,156,865	3,116,856	15,295	24,713	-
70,686	1,793,265	1,663,919	5,378	123,969	-
(27,000)	66,403,716	65,832,047	117,036	180,297	274,336
224,106	2,986,102	2,856,679	63,688	65,735	-
-	17,809,662	16,052,904	-	-	1,756,757
-	4,550,000	3,852,312	697,688	-	-
-	10,703,736	9,766,159	-	-	937,576
300	655,962	644,411	284	11,268	-
-	999,196	999,194	1	-	-
1,497	3,655,823	3,572,129	-	-	83,694
(76,490)	3,611,879	3,415,639	141,440	54,800	-
(11,186)	2,258,948	2,182,190	30,977	45,781	-
12,442	6,845,197	6,350,612	36,592	457,993	-
(841,023)	1,308,979	1,295,171	12,908	900	-
109,000	5,207,177	5,124,349	87	82,741	-
(1,068,779)	1,344,945	1,072,287	272,658	-	-
(777,148)	1,630,651	1,380,104	250,547	-	-
(63,291)	180,970	50,807	130,163	-	-
786,330	1,368,168	407,876	234,113	726,179	-
(109,000)	2,347,143	2,103,864	1	243,278	-
34,279	262,337	253,735	8,602	-	-
1,397,865	12,235,447	12,180,462	1,892	53,093	-
1,268,583	11,353,697	11,112,453	217,519	23,724	-
415,044	9,264,834	8,926,562	79,587	258,685	-
2,112,835	14,932,845	14,875,563	4,485	52,797	-
36,359	406,338	378,747	21,145	6,446	-
75,842	1,246,068	1,220,593	11,095	14,380	-
(182)	978,354	902,696	67,291	8,367	-
222,036	1,947,259	1,929,925	16,775	559	-
705,917	1,301,760	1,292,155	9,605	-	-
290,829	480,717	471,469	9,248	-	-
777,148	779,340	690,445	88,895	-	-
38,291	38,291	22,927	15,364	-	-
221,800	292,491	218,390	32,313	41,788	-
731,562	5,507,244	5,468,270	35,655	3,320	-
881,584	5,812,471	5,681,152	107,486	23,833	-
1,386,335	8,380,853	8,261,172	83,093	36,588	-
12,995	145,294	139,029	6,265	-	-
24,585	370,833	331,734	31,187	3,885	4,028
9,812,145	223,374,923	214,861,423	2,910,091	2,547,017	3,056,391

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Legislative Appropriation	Contingent Account Transfers
MANPOWER			
Labor Department			
Bureau of Labor and Industry	$ -	$ 888,354	$ -
Labor Relations Board	-	240,943	-
Other	-	168,018	-
	-	1,297,315	-
NATURAL RESOURCES			
Conservation Department			
Central Administration	6,750	432,498	-
Capital Contruction, Repairs and Improv.	17,337	-	-
Bureau of Forestry	446,917	5,758,063	-
Bureau of Geology	601	368,535	-
Land Use Regulation Commission	15,405	391,224	-
Bureau of Parks and Recreation	14,767	2,744,276	-
Bureau of Public Lands	8,896	-	-
Municipal Recreation Fund	16,079	-	-
Environmental Protection Department	55,927	2,379,849	5,100
Inland Fisheries and Wildlife Dept.			
Warden Services	-	106,900	-
Atlantic Sea Run Salmon Commission	45,630	162,848	-
Independent Agencies			
Saco River Corridor Commission	-	10,000	-
Atlantic State Marine Fisheries	-	14,200	-
	628,309	12,368,393	5,100
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Services Department			
Administration	-	157,258	-
Military Bureau	3,643	2,390,310	-
Bureau of Civil Emergency Preparedness	-	165,308	-
Bureau of Veterans Services	19,190	1,013,407	-
Capital Construction, Repairs and Improv.	35,653	-	-
Public Safety Department			
State Police	-	6,973,534	-
Maine Criminal Justice Academy	11,407	426,846	-
Liquor Enforcement	4,852	604,564	-
Bureau of Capitol Security	2,235	201,834	-
State Fire Marshal	-	80,000	-
Capital Construction, Repairs and Improv.	7,362	-	-
	84,342	12,013,061	-

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983		
			Lapsed to Compensation Account	Encumbrances Carried	Unencumbered Balances
$ 46,200	$ 934,554	$ 908,876	$ 25,678	$ -	$ -
-	240,943	239,604	1,339	-	-
-	168,018	165,412	2,606	-	-
46,200	1,343,515	1,313,892	29,623	-	-
35,450	474,698	466,106	8,592	-	-
203,700	221,037	134,538	75,936	10,564	-
374,807	6,579,787	6,107,128	20,898	82,533	369,227
16,859	385,995	380,198	5,497	300	-
33,363	439,992	406,005	32,563	1,424	-
244,874	3,003,917	2,977,911	17,284	8,722	-
-	8,896	2,150	6,746	-	-
-	16,079	12,350	-	-	3,729
196,263	2,637,139	2,407,662	55,776	46,632	127,068
(7,778)	99,122	99,121	2	-	-
19,348	227,826	155,921	25,451	1,454	45,000
-	10,000	10,000	-	-	-
-	14,200	13,380	820	-	-
1,116,886	14,118,688	13,172,470	249,565	151,629	545,024
17,072	174,330	171,417	2,913	-	-
147,757	2,541,710	2,525,021	16,688	-	-
9,293	174,601	167,366	7,235	-	-
74	1,032,671	996,712	35,399	560	-
527,482	563,135	171,167	315,327	76,641	-
(6,541,656)	431,878	399,444	21,148	11,286	-
56,717	494,970	484,792	10,179	-	-
43,843	653,259	627,118	20,664	5,477	-
19,971	224,040	211,007	12,679	354	-
(80,000)	-	-	-	-	-
57,550	64,912	16,260	48,652	-	-
(5,741,897)	6,355,506	5,770,304	490,884	94,318	-

EXHIBIT A-4

GENERAL FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Legislative Appropriation	Contingent Account Transfers
TRANSPORTATION			
Transportation Department			
Bureau of Public Transportation	$ 259,360	$ 400,000	$ -
Travel Information Services	-	50,000	-
Highway Bond Retirement	-	2,400,000	-
Bureau of Waterways	106,218	1,559,729	-
Bureau of Aeronautics	44,105	476,379	-
Capital Construction, Repairs and Improv.	-	-	-
	409,683	4,886,108	-
	$ 14,319,048	$707,140,434	$ 152,132

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983		
			Lapsed to Compensation Account	Encumbrances Carried	Unencumbered Balances
$ -	$ 659,360	$ 316,970	$ 89,383	$ 253,006	$ -
-	50,000	50,000	-	-	-
(2,400,000)	-	-	-	-	-
-	1,665,947	1,559,729	-	-	106,218
9,195	529,679	476,003	9,967	-	43,709
19,300	19,300	2,955	16,345	-	-
(2,371,505)	2,924,286	2,405,657	115,695	253,006	149,927
$ (4,252,800)	$717,358,813	$695,101,353	$ 12,654,813	$ 4,632,333	$ 4,970,315

EXHIBIT A-5

GENERAL FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1983	1982
PERSONAL SERVICES		
Salaries and Wages	$ 110,478,208	$ 99,542,288
Retirement Costs	18,411,028	15,882,887
Health Insurance and Other Fringe Benefits	5,383,426	3,730,301
Unemployment Reimbursements	550,224	511,778
	134,822,886	119,667,254
CONTRACTUAL SERVICES		
Professional Fees and Special Services	12,696,721	15,914,141
Traveling Expenses	3,676,906	2,881,076
Operating State-owned Vehicles	1,682,770	1,692,537
Utility Services	5,181,733	5,019,533
Rents	2,297,645	2,026,838
Insurance and Repairs	2,116,441	1,826,306
General Operating Expenses	10,907,487	9,146,434
	38,559,703	38,506,865
COMMODITIES		
Foods	2,353,635	2,474,858
Fuels	3,630,841	4,116,773
Office Supplies	649,408	600,312
Clothing and Clothing Materials	282,958	265,664
Other Departmental and Institutional Supplies	3,509,373	3,102,791
	10,426,215	10,560,398
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	118,000	120,000
To Cities, Towns and Counties	224,593,762	211,613,186
To Public and Private Organizations	87,267,360	76,235,044
To Individuals:		
Aid to Families with Dependent Children	16,052,904	17,153,120
Supplemental Social Security Income	9,766,159	11,012,737
Assistance and Medical Care	82,188,530	68,591,120
Miscellaneous	233,572	272,679
Pension and Compensation for Injuries	2,447,117	2,143,579
	422,667,404	387,141,465
CAPITAL OUTLAYS		
Land and Land Rights	766	42,500
Buildings and Improvements	2,275,777	1,808,497
Equipment	1,601,069	1,896,674
	3,877,612	3,747,671
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Debt Service Fund		
For Debt Retirement	19,965,071	19,297,888
For Bond Interest	11,645,223	9,731,238
Maine State Retirement System - Trust Fund	51,063,542	48,020,663
Other Funds	2,073,697	2,923,839
	84,747,533	79,973,628
TOTAL EXPENDITURES	$ 695,101,353	$ 639,597,281

EXHIBIT A-6

GENERAL FUND

ANALYSIS OF STATE CONTINGENT ACCOUNT
YEAR ENDED JUNE 30, 1983

Balance July 1 1982	$	350,000
GENERAL GOVERNMENT		
Attorney General Department		5,735
Audit Department		5,000
Bureau of Public Improvements		25,584
Personnel Department		4,371
State Planning Office		2,000
		42,690
ECONOMIC DEVELOPMENT		
Agriculture Department		45,000
Business Regulations		50,000
Marine Resources		5,000
		100,000
MANPOWER		
Department of Labor		400
NATURAL RESOURCES		
Conservation		3,942
Environmental Protection		5,100
		9,042
PUBLIC PROTECTION		
Defense and Veterans Services Department		35,000
Total Appropriations		187,132
		162,868
Add Amount Necessary to Restore Account		187,132
Balance June 30, 1983	$	350,000

Reference 5 M.R.S.A. Section 1507

EXHIBIT A-7

GENERAL FUND

DEBT SERVICE REQUIREMENTS TO MATURITY
GENERAL FUND BONDS

Fiscal Year	Principal	Interest
1984	$ 23,415,000	$ 11,860,702
1985	23,030,000	10,394,242
1986	22,950,000	8,940,688
1987	19,995,000	7,491,772
1988	18,265,000	6,198,760
1989	15,060,000	5,090,570
1990	12,210,000	4,204,197
1991	10,090,000	3,419,140
1992	8,305,000	2,761,470
1993	6,285,000	2,244,568
1994	4,230,000	1,883,137
1995	3,505,000	1,594,656
1996	2,280,000	1,339,275
1997	2,280,000	1,137,475
1998	2,280,000	941,225
1999	2,280,000	747,525
2000	2,280,000	558,825
2001	2,190,000	370,125
2002	1,740,000	209,125
2003	1,685,000	90,687
	$ 184,355,000	$ 71,478,164

In addition to the above schedule, General Purpose Mini Bonds in the amount of $937,917 were issued from July 28th to August 1st, 1980. These bonds are payable upon presentation and mature not later than August 1st, 1985. At June 30, 1982 there was $741,684 still outstanding with a potential interest liability of $259,519.

HIGHWAY FUND

The Highway Fund is used to account for revenues derived from registration of motor vehicles, operators' licenses, gasoline tax, other dedicated revenues and proceeds of bonds. The Federal matching funds and corresponding expenditures are accounted for in the Other Special Revenue Funds.

This Fund is allocated by the Legislature for the operation of the Department of Transportation to construct and maintain highways and bridges, other allied programs and seventy-two percent of the cost of State Police administration. In addition to the revenues, the Legislature allocates bonds that have been authorized. The allocation of bond proceeds for the 1983 fiscal year was $6,150,000. An additional $22,650,000 of bonds were also issued this year that were allocated by Legislatures in prior years.

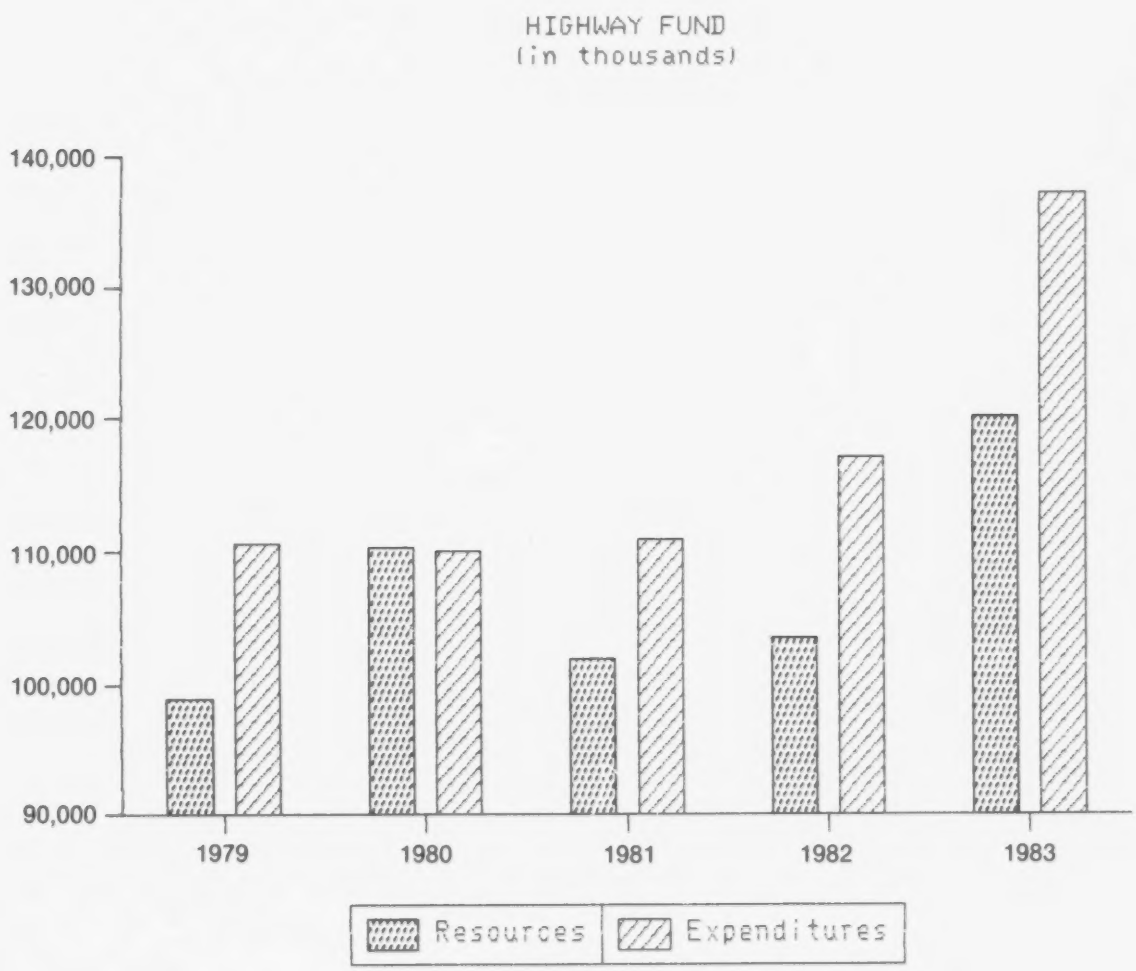

EXHIBIT B-1

HIGHWAY FUND

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1983	1982
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 8,271,819	$ 4,754,309
Cash - Other	16,500	16,500
Accounts Receivable		
Tax Accounts	5,594,762	3,231,300
Other	261,404	681,793
	5,856,166	3,913,093
Less - Allowance for Possible Losses	383,952	344,275
Net Accounts Receivable	5,472,214	3,568,818
Due from Other Funds	445,221	542,906
Working Capital Advances to Other Funds	12,582,115	12,582,115
Due from Portland Terminal Company	427,444	471,153
Other Assets	14,965	123,943
	$ 27,230,278	$ 22,059,744
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 1,379,123	$ 1,583,266
Due to Other Funds	464,661	249,914
Other Current Liabilities	9,335	6,835
	1,853,119	1,840,015
Fund Equity		
Allocated		
Encumbrances	2,128,620	11,829,503
Authorized Expenditures	7,953,402	17,440,905
	10,082,022	29,270,408
Less - Amount to be Provided from Bond Issues	-	22,650,000
	10,082,022	6,620,408
Portland Terminal Company	427,444	471,153
Advances to Other Funds	366,779	465,884
Working Capital Advances	12,582,115	12,582,115
Plant Nursery	45,180	44,920
	23,503,540	20,184,480
Unallocated	1,873,619	35,249
	25,377,159	20,219,729
	$ 27,230,278	$ 22,059,744

EXHIBIT B-2

HIGHWAY FUND

ANALYSIS OF CHANGES IN UNALLOCATED FUND BALANCE

	YEAR ENDED JUNE 30	
	1983	1982
Balance at Beginning of Year	$ 35,250	$ 2,441,007
Adjustment of Prior Year's Transactions	(87,903)	116,676
	(52,653)	2,557,683
Additions:		
Revenues	104,740,251	94,049,133
Appropriation Balances Carried Forward-Beginning of Year (Adjusted)	29,267,092	39,376,269
Allocation of Proceeds of Bond Issues	6,150,000	6,150,000
Repayment of Appropriated Receivables, Advances, Etc.	142,813	43,709
Repayment of Working Capital Advance	-	1,000,000
Transfer from Other Funds (Net)	9,294,474	3,234,760
	149,594,630	143,853,871
Deductions:		
Expenditures	137,253,530	116,974,041
Appropriation Balances Carried Forward-End of Year	10,082,022	29,270,409
Increases in Reserves, Contingencies, Etc.	332,806	131,854
	147,668,358	146,376,304
Balance at End of Year	$ 1,873,619	$ 35,250

EXHIBIT B-3

HIGHWAY FUND

COMPARATIVE STATEMENT OF REVENUES

	YEAR ENDED JUNE 30		1983 BUDGETED REVENUE
	1983	1982	
TAXES			
Gasoline Tax	$ 47,935,110	$ 42,860,540	$ 45,738,400
Use Fuel and Motor Carrier Tax	6,539,593	5,606,281	4,703,600
Motor Vehicle Fees and Driver's Licenses	37,191,158	35,226,676	37,882,741
Other	882,163	920,827	1,013,203
Total Taxes	92,548,024	84,614,324	89,337,944
FINES, FORFEITS AND PENALTIES	569,191	483,660	701,913
INCOME FROM INVESTMENTS	530,704	530,531	800,000
CITIES, TOWNS AND COUNTIES	2,877,462	5,020,105	3,157,262
SERVICE CHARGES FOR CURRENT SERVICES	8,039,144	3,016,036	7,786,262
OTHER REVENUES	175,726	384,477	93,500
	$104,740,251	$ 94,049,133	$101,876,881

EXHIBIT B-4

HIGHWAY FUND

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNT AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Forward 7-1-82 Adjusted	Allocations Legislative	Allocations Governor
GENERAL GOVERNMENT			
Bureau of Public Improvements	$ 316	$ 437,153	$ -
Compensation and Benefit Plans	2,164,517	2,840,500	-
State Employees Retirement	-	157,227	-
Secretary of State	332,687	5,473,008	-
Transportation Safety Fund	321,558	-	-
	2,819,078	8,907,888	-
ECONOMIC DEVELOPMENT			
State Claims Board	-	99,484	-
PUBLIC PROTECTION			
Public Safety Department	100,987	6,897,091	350,000
TRANSPORTATION			
Accounting and Auditing Services	-	300,000	-
Highway Safety	-	-	-
Topographic Mapping	-	10,000	-
Administration Costs	165,501	5,895,000	-
Construction of Highways	18,239,467	17,430,000	-
Maintenance	7,510,113	46,872,534	-
Other	431,947	(40,040)	-
Debt Service			
Retirement of Bonds	-	3,885,000	-
Interest on Bonded Indebtedness	-	5,900,715	-
	26,347,028	80,253,209	-
	$ 29,267,093	$ 96,157,672	$ 350,000

Dedicated Revenue	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983 Lapsed	Encumbrances Carried	Unencumbered Balance
$ -	$ 59,268	$ 496,737	$ 495,533	$ 347	$ 857	$ -
-	(4,825,599)	179,418	-	179,418	-	-
-	-	157,227	157,227	-	-	-
1,804,071	413,174	8,022,940	7,198,946	586,996	236,998	-
878,316	(1,183,706)	16,167	-	-	-	16,167
2,682,387	(5,536,863)	8,872,489	7,851,706	766,761	237,855	16,167
-	(5,236)	94,248	86,175	8,074	-	-
363,375	9,092,573	16,804,026	16,640,517	66,772	96,736	-
-	-	300,000	300,000	-	-	-
-	5,000	5,000	4,992	8	-	-
-	(10,000)	-	-	-	-	-
110,902	308,000	6,479,403	6,265,327	114,913	99,163	-
2,753,854	6,397,778	44,821,098	37,257,431	16,463	1,107,115	6,440,089
592,191	2,793,222	57,768,060	55,848,770	61,539	587,561	1,270,190
651,940	-	1,043,847	812,964	3,739	190	226,956
-	2,400,000	6,285,000	6,285,000	-	-	-
-	-	5,900,715	5,900,648	67	-	-
4,108,887	11,894,000	122,603,123	112,675,132	196,729	1,794,029	7,937,235
$ 7,154,649	$ 15,444,474	$148,373,886	$137,253,530	$ 1,038,336	$ 2,128,620	$ 7,953,402

EXHIBIT B-5

HIGHWAY FUND

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1983	1982
PERSONAL SERVICES		
Salaries and Wages	$ 48,491,370	$ 44,802,795
Retirement Costs	9,575,795	8,127,467
Health Insurance and Other Fringe Benefits	2,725,827	1,900,044
Unemployment Reimbursements	193,878	185,672
	60,986,870	55,015,978
CONTRACTUAL SERVICES		
Professional Fees and Special Services	2,925,905	3,166,430
Traveling Expenses	1,497,579	1,348,143
Operating State-owned Vehicles	1,315,413	1,254,515
Utility Services	1,311,029	1,370,653
Rents	16,628,524	17,372,986
Repairs	366,518	257,473
Insurance	71,752	92,531
General Operating Expenses	909,583	1,187,409
	25,026,303	26,050,140
COMMODITIES		
Foods	122	179
Fuels	201,821	219,743
Office Supplies	476,551	534,988
Clothing and Clothing Materials	181,497	131,079
Other Departmental and Institutional Supplies	797,623	672,356
Highway Materials	11,908,561	10,819,197
	13,566,175	12,377,542
GRANTS, SUBSIDIES AND PENSIONS		
To Cities, Towns and Counties	13,590,398	3,025,673
Pensions and Compensation for Injuries	1,936,389	1,874,079
	15,526,787	4,899,752
CAPITAL OUTLAYS	8,017,328	6,716,805
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Debt Service Fund		
For Debt Retirement	6,285,000	5,860,000
For Bond Interest	5,900,648	3,988,124
Other Funds	1,944,419	2,065,700
	14,130,067	11,913,824
TOTAL EXPENDITURES	$ 137,253,530	$ 116,974,041

EXHIBIT B-6

HIGHWAY FUND

DEBT SERVICE REQUIREMENTS TO MATURITY
HIGHWAYS AND BRIDGES

Fiscal Year	Principal	Interest
1984	$ 7,730,000	$ 6,636,180
1985	7,030,000	6,137,336
1986	7,030,000	5,647,738
1987	7,030,000	5,156,135
1988	6,350,000	4,673,464
1989	5,975,000	4,229,131
1990	5,495,000	3,807,170
1991	5,495,000	3,394,162
1992	4,730,000	3,000,639
1993	4,330,000	2,653,562
1994	3,655,000	2,337,189
1995	3,655,000	2,029,500
1996	3,140,000	1,733,707
1997	3,140,000	1,450,647
1998	3,140,000	1,183,512
1999	3,140,000	924,274
2000	3,140,000	669,237
2001	2,490,000	414,199
2002	2,070,000	216,762
2003	1,395,000	58,812
2004	50,000	1,312
2005	50,000	437
	$ 90,260,000	$ 56,355,105

OTHER SPECIAL REVENUE FUNDS

Other Special Revenue Funds are a grouping of various purpose funds which have been established on a self-supporting basis. Revenues are generated by taxes, licenses, fees and Federal matching funds and grants. Expenditures of these funds can only be made in accordance with restrictions imposed by the source of the revenues.

In accordance with the research report, Preferred Accounting Practices for State Governments, published by the Council of State Governments, the Employment Security Trust Fund is reported as an Expendable Trust. Prior to this year it was reported as a special revenue fund.

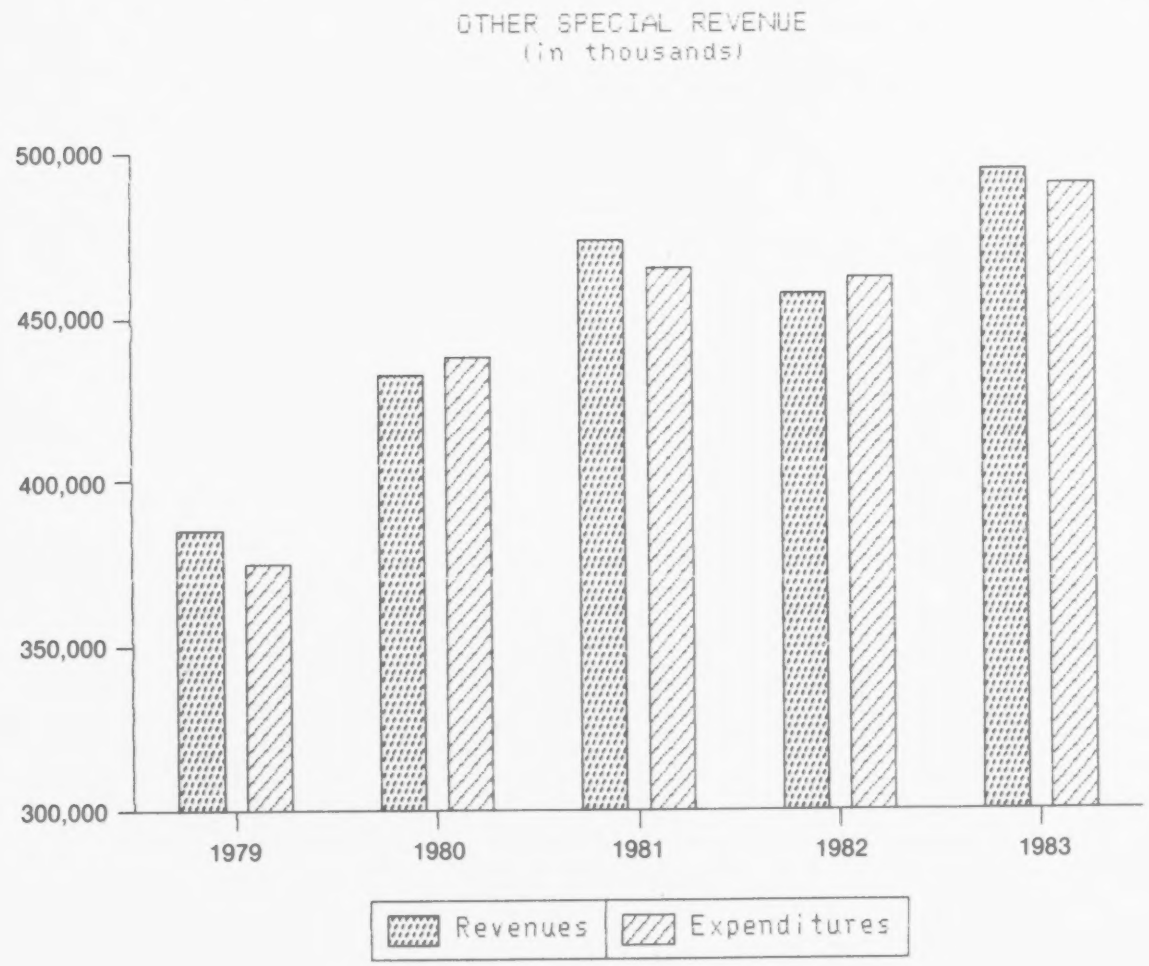

EXHIBIT C-1

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1983	1982
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 28,340,332	$ 23,355,698
Cash - Other	66,465	90,210
Accounts Receivables:		
Tax Accounts	9,263,169	10,954,007
Other	6,357,106	5,848,051
	15,620,275	16,802,058
Less Allowance for Possible Losses	280,336	248,457
Net Accounts Receivables	15,339,939	16,553,601
Due from Other Funds	2,209,076	1,940,331
Other Assets	720,320	560,080
	$ 46,676,132	$ 42,499,920
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 3,163,056	$ 3,618,076
Due to Other Funds	697,712	541,979
Other Liabilities	3,065,259	2,127,714
	6,926,027	6,287,769
Fund Equity		
Encumbrances	20,512,070	9,688,127
Authorized Expenditures - Unencumbered	19,238,035	26,524,024
	39,750,105	36,212,151
Net Available Funds	$ 46,676,132	$ 42,499,920

Federal Expenditures	Federal Block Grant	Other Special Revenue
$ 10,520,359	$ 4,707,118	$ 13,112,855
70	-	66,395
-	-	9,263,169
4,904,988	-	1,452,118
4,904,988	-	10,715,287
-	-	280,336
4,904,988	-	10,434,951
-	-	2,209,076
553,798	2,450	164,072
$ 15,979,215	$ 4,709,568	$ 25,987,349
$ 1,353,661	$ 831,857	$ 977,538
539,444	1,745	156,523
700,500	-	2,364,759
2,593,605	833,602	3,498,820
5,665,900	12,508,766	2,337,404
7,719,710	(8,632,800)	20,151,125
13,385,610	3,875,966	22,488,529
$ 15,979,215	$ 4,709,568	$ 25,987,349

EXHIBIT C-2

OTHER SPECIAL REVENUE FUNDS

ANALYSIS OF CHANGES IN AVAILABLE FUNDS

	YEAR ENDED JUNE 30	
	1983	1982
Balance at Beginning of Year	$ 36,212,152	$ 41,403,410
Adjustments of Prior Year's Transactions	115,392	(11,747)
	36,327,544	41,391,663
Additions:		
Revenues	494,911,276	457,472,851
Transfers from Other Funds	680,571	2,374,808
	495,591,847	459,847,659
Deductions:		
Expenditures	490,822,295	462,154,467
Refunds of Prior Year Revenues and Advances from Other Funds	681,301	1,272,703
Transfers to Other Funds	665,688	1,600,000
	492,169,284	465,027,170
	$ 39,750,107	$ 36,212,152

Federal Expenditures	Federal Block Grants	Other Special Revenue
$ 10,768,013	$ 1,729,047	$ 23,715,092
100,349	(1,799)	16,842
10,868,362	1,727,248	23,731,934
373,506,834	52,835,082	68,569,357
277,960	-	402,612
373,784,794	52,835,082	68,971,969
370,586,244	50,674,140	69,561,910
681,301	-	-
-	12,224	653,465
371,267,545	50,686,364	70,215,375
$ 13,385,611	$ 3,875,966	$ 22,488,528

EXHIBIT C-3

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF REVENUE

	YEAR ENDED JUNE 30	
	1983	1982
TAXES		
Property Taxes		
Unorganized Territories	$ -	$ 1,211,261
Spruce Budworm Tax	5,772,450	7,111,368
Sales and Use Tax	10,751,195	9,910,859
Income Tax	10,799,083	9,745,227
Gasoline Tax	806,284	746,578
Public Utilities Tax	1,300,000	1,299,915
Inland Fishing, Hunting and Related Taxes	7,536,083	7,019,354
Snowmobile Fees	230,377	305,686
Other Taxes on Specific Businesses and Organizations		
Potato Tax	453,871	471,016
Sardine Tax	239,587	311,452
Insurance Companies	1,320,829	1,524,034
Banks and Banking	985,104	373,555
Milk Purchases by Dealers	705,934	708,184
Pari-Mutuels	652,986	690,504
Other Taxes	3,421,368	2,852,804
	44,975,151	44,281,797
FINES, FORFEITS AND PENALTIES	302,718	452,822
INCOME FROM INVESTMENTS	335,581	360,482
INTERGOVERNMENTAL REVENUE:		
Federal Government	425,886,324	389,105,626
Cities, Towns and Counties	971,697	2,373,180
REVENUE FROM PRIVATE SOURCES	10,785,957	8,451,481
SERVICE CHARGES FOR CURRENT SERVICES	6,384,323	7,866,138
SALES AND COMPENSATION FOR LOSS OF PROPERTY	925,133	1,178,783
TRANSFERRED FROM BUREAU OF ALCOHOLIC BEVERAGES	2,586,530	1,757,037
CONTRIBUTIONS AND TRANSFERS FROM OTHER FUNDS	1,757,862	1,645,505
	$ 494,911,276	$ 457,472,851

1983 Budgeted Revenue	Federal Expenditures	Federal Block Grants	Other Special Revenue
$ 1,158,684	$ -	$ -	$ -
7,950,025	-	-	5,772,450
10,955,518	-	-	10,751,195
11,177,208	-	-	10,799,083
771,450	-	-	806,284
1,300,000	-	-	1,300,000
7,725,973	-	-	7,536,083
326,760	-	-	230,377
525,000	-	-	453,871
272,500	-	-	239,587
684,326	-	-	1,320,829
351,950	-	-	985,104
628,470	-	-	705,934
766,500	-	-	652,986
3,096,753	-	-	3,421,368
47,691,117	-	-	44,975,151
823,565	-	-	302,718
90,000	313,699	-	21,882
491,903,934	373,031,907	52,835,082	19,335
3,604,963	-	-	971,697
8,916,659	160,848	-	10,625,109
9,480,471	62	-	6,384,261
1,038,460	318	-	924,815
2,686,053	-	-	2,586,530
745,527	-	-	1,757,862
$ 566,980,749	$ 373,506,834	$ 52,835,082	$ 68,569,360

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Resources Allocated	Resources Unallocated
GENERAL GOVERNMENT			
Attorney General Department	$ 97,696	$ -	$ 312,686
Audit Department	91,348	-	232,702
Executive Department			
Federal-State Coordinator	28,685	-	9,891
State Development Office	12,696	-	5,000
State Planning Office	130,748	15,828,000	1,392,036
Criminal Justice Planning and Assistance Agency	593,369	-	106,099
Community Services	2,886,203	30,433,796	3,674,602
Office of Manpower Planning	40,602	-	9,443,933
Office of Energy Resources	36,638	-	549,266
Other	40	-	-
Finance and Administration Department			
Bureau of Purchases	92	-	-
Bureau of Public Improvements	39	-	-
Unorg. Terr. Education and Services Bureau of Taxation	6,426,440	-	-
Alcohol Premium Research Fund	466,783	-	2,586,530
Supreme Judicial Superior and District Courts	26,770	-	-
Legislature	17,703	-	6,000
Secretary of State			
Administration	14,895	-	14,200
Highway Safety	17,663	-	13,673
State Archives	21,003	-	4,535
Treasury-Municipal Revenue Sharing	33,713	-	21,550,405
Personnel Department	292	-	-
Board of Bar Examiners	14,191	-	39,014
Accident Sickness and Health Ins.	24,959	-	45,000
	10,982,568	46,261,796	39,985,572
ECONOMIC DEVELOPMENT			
Agriculture, Food and Rural Resources Dept.	1,123,672	-	4,447,554
Business Regulation Dept.	1,640,463	-	2,774,226
Marine Resources Dept.	409,345	-	828,633
Independent Agencies			
Regulatory Boards	38,388	-	57,122
Public Utilities Commission	1,446,249	-	1,397,528
Blueberry Advisory Board	141,077	-	194,887
Maine Sardine Council	97,673	-	239,849
	4,896,867	-	9,939,799

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983 Lapsed	Encumbrances Carried	Unencumbered Balances
$ 138,419	$ 548,801	$ 466,247	$ -	$ 3,934	$ 78,621
-	324,049	271,347	-	-	52,703
-	38,576	38,496	-	576	(496)
55,936	73,631	67,119	-	-	6,512
(267,152)	17,083,632	1,518,619	5,505,319	10,983,415	(923,722)
(65,141)	634,328	347,985	-	-	286,343
-	36,994,601	34,081,683	704,238	3,357,091	(1,148,410)
(465,276)	9,019,259	9,019,259	-	6,205	(6,205)
(124,876)	461,028	435,479	-	10,069	15,479
-	40	-	-	-	40
-	92	-	-	-	92
-	39	-	-	-	39
-	6,426,440	1,158,673	-	-	5,267,767
(2,648,532)	404,781	-	-	-	404,781
36,000	62,770	41,749	-	980	20,041
50,000	73,703	68,589	-	-	5,114
(5,570)	23,525	9,750	-	-	13,775
-	31,336	5,267	-	12,777	13,293
-	25,539	9,256	-	-	16,283
-	21,584,117	21,547,832	-	-	36,285
-	292	-	-	-	292
-	53,204	44,374	-	800	8,031
-	69,959	56,145	-	-	13,815
(3,296,192)	93,933,742	69,187,869	6,209,557	14,375,847	4,160,473
60,000	5,631,226	4,167,971	-	121,195	1,342,059
73,299	4,487,987	2,561,442	-	50,988	1,875,557
279,130	1,517,108	986,616	-	31,642	498,850
(6,882)	88,628	55,015	-	-	33,614
-	2,843,777	1,184,071	-	207,942	1,451,763
-	335,965	166,116	-	-	169,848
-	337,522	206,125	-	-	131,397
405,547	15,242,213	9,327,356	-	411,767	5,503,088

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Resources	
		Allocated	Unallocated
EDUCATION AND CULTURE			
Education and Cultural Services Dept.			
Administration	$ 55,659	$ 437,482	$ 349,570
Local School Nutrition Program	46,143	-	12,773,129
Other Local School Programs	-	-	-
Schooling of Children in Unorg. Territories	64,017	-	5,427
Vocational Education			
Administration	86,845	-	4,129,545
Vocational Education Trust Funds	408,127	-	58,633
Central Maine Voc. Tech. Inst.	103,354	-	343,022
Eastern Maine Voc. Tech. Inst.	39,703	-	647,490
Kennebec Valley Voc. Tech. Inst.	78,951	-	153,463
Northern Maine Voc. Tech. Inst.	301,580	-	1,128,364
Southern Maine Voc. Tech. Inst.	319,144	-	1,250,675
Washington County Voc. Tech. Inst.	21,778	-	319,700
Adult Education	42,186	-	669,547
Children - Low Income and Exceptional	104,371	-	20,377,237
Student Loan Programs	2,673,821	-	2,020,761
Other Educational Programs	245,714	1,749,518	1,145,198
Governor Baxter School for the Deaf	51,151	-	38,011
Maine Historic Preservation Commission	45,137	-	303,781
Capital Construction, Repairs and Improv.	-	-	-
Arts and Humanities	5,298	-	382,400
State Library	74,794	-	346,005
Museum	108,221	-	85,317
	4,875,994	2,187,000	46,527,275
HUMAN SERVICES			
Human Services Department			
Administration	574,260	7,414,800	1,871,361
Bureau of Health	142,505	-	9,395,920
Emergency Medical and Disease Prevention	35,438	891,135	-
Medical Care Administration	372,937	-	4,465,326
Medical Care Payments	685,933	-	137,054,268
S.S.I. Disabled and Genetic Disease	20,258	2,306,000	-
Bureau of Social Welfare	810,566	-	8,346,738
Aid to Families with Dependent Children	1,736,645	-	50,640,553
Bureau of Resource Development	37,343	1,267,787	119,182
Miscellaneous Social Services	216,452	-	2,314,576
Purchased Services	316,804	2,358,716	-
Child Welfare Services	37,178	-	1,249,784
Bureau of Rehabilitation	420,189	2,740,144	9,687,017
Bureau of Maine's Elderly	116,396	-	4,873,085
Other Human Services Programs	738,457	-	533,604
Mental Health and Mental Retardation			
Community Mental Health	82,349	2,371,674	370,000
Title XX Federal Mental Health	-	228,347	-
Food	29,157	-	-
Capital Construction, Repairs and Improv.	110,779	-	-

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ -	$ 842,711	$ 520,302	$ 93,630	$ 178,858	$ 49,920
(190,964)	12,628,308	12,622,269	-	21,007	(14,968)
-	-	-	-	-	-
114,089	183,533	136,686	240	530	46,077
(2,202,946)	2,013,444	1,988,081	-	83,833	(58,470)
-	466,761	27,021	-	-	439,740
167,701	614,077	544,411	-	2,807	66,859
187,765	874,957	852,411	-	651	21,895
226,717	459,131	355,344	-	8,190	95,597
453,212	1,883,155	1,660,771	-	8,455	213,929
829,487	2,399,307	2,115,562	-	24,463	259,282
332,565	674,044	629,172	-	430,461	(385,589)
28,221	739,954	645,754	-	4,197	90,004
(434,505)	20,047,104	19,916,654	-	103,550	26,900
(3,367)	4,691,215	1,674,104	-	2,848	3,014,263
248,502	3,388,932	3,160,510	8,055	93,732	126,535
123,246	212,408	181,949	161	6,692	23,606
(30,245)	318,674	314,438	-	897	3,338
-	-	-	-	-	-
-	387,698	365,662	-	1,330	20,705
-	420,799	348,049	-	20,006	52,744
30,245	223,783	131,196	-	27,909	64,679
(120,277)	53,469,995	48,190,446	102,086	1,020,416	4,157,046
4,476,943	14,337,364	13,863,963	54,986	61,568	356,847
(269,562)	9,268,863	8,877,920	-	381,151	9,792
-	926,573	779,982	122,144	24,447	-
(1,116,136)	3,722,126	3,582,398	-	360,299	(220,570)
(21,685)	137,718,516	136,164,015	-	-	1,554,501
-	2,326,258	1,937,104	235,864	153,290	-
(3,292,596)	5,864,708	5,836,164	-	11,874	16,669
502,162	52,879,361	51,121,831	-	-	1,757,529
21,475	1,445,787	1,304,143	118,626	29,817	(6,798)
(46,756)	2,484,272	2,366,641	101,899	112,115	(96,383)
(144,375)	2,531,145	1,448,685	576,608	484,894	20,958
-	1,286,962	1,101,986	-	46,051	138,925
1,786,790	14,634,139	12,793,458	866,231	215,701	758,748
(12,234)	4,977,247	4,864,317	-	27,300	85,630
-	1,272,060	541,117	-	8,277	722,666
224,342	3,048,365	2,821,410	146,339	97,527	(16,911)
-	228,347	228,347	-	-	-
36,970	66,127	66,127	-	-	-
-	110,779	17,459	-	45,305	48,015

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Resources	
		Allocated	Unallocated
HUMAN SERVICES (CON'T)			
Mental Health and Mental Retardation (Con't)			
Military and Naval Children's Home	$ 20	$ -	$ -
Augusta Mental Health Institution	75,205	-	304,386
Bangor Mental Health Institution	38,791	-	8,581
Community Mental Retardation Services	36,570	-	255,060
Title XX Federal Mental Retardation	5,781	764,350	-
Pineland Center	16,725	-	47,847
Aroostook Residential Center	3,676	-	-
Elizabeth Levinson Center	5,442	-	-
Corrections			
Administration	-	-	238,600
Community Correctional Services	28,084	-	17,511
Correctional Improvement Fund	36	-	-
Corrections Food	96,904	-	-
Alcohol and Drug Abuse	5,265	-	-
Capital Construction, Repairs and Improv.	1,030	-	15,548
Maine Youth Center-South Portland	39,455	-	-
Maine Correctional Center	46,847	-	1,761
State Prison	62,910	-	8,480
Independent Agencies			
Human Resources Council	138	69,000	8,000
Human Rights Commission	11,818	-	154,998
Advisory Council Status of Women	7,235	-	551
	6,965,578	20,411,953	231,982,737
MANPOWER			
Labor Department			
Bureau of Labor and Industry	129,427	-	98,296
Employment Security Comm. Admin.	525,729	-	12,140,911
Manpower Allowance	1,785	-	207,642
Manpower Development and Training	85,387	-	1,183,027
Benefit Account	-	-	1,118,483
Trust Fund Account	-	-	17,563,943
	742,328	-	32,312,302
NATURAL RESOURCES			
Conservation Department			
Central Administration	357	-	174,130
Bureau of Forestry	1,908,557	-	6,377,013
Bureau of Geology	258,231	-	325,670
Land Use Regulation Commission	7,375	-	-
Bureau of Public Lands	385,491	-	842,947
Bureau of Parks and Recreation	86,536	-	186,573
Boating Facilities Fund	612,509	-	491,923
Snowmobile Trail Fund	680,892	-	211,904
Other	26,641	-	25,395

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ -	$ 20	$ 20	$ -	$ -	$ -
592	380,184	307,096	-	80	73,008
27,417	74,788	36,197	-	-	38,591
-	291,630	280,395	-	44,680	(33,445)
-	770,131	769,810	321	-	-
10,302	74,874	41,138	575	16,108	17,053
-	3,676	-	-	-	3,676
4,418	9,860	6,440	-	-	3,419
-	238,600	212,736	-	60,299	(34,435)
1,686	47,281	45,415	-	-	1,867
-	36	-	-	-	36
137,639	234,543	210,077	-	-	24,466
209,939	215,204	211,149	-	4,055	-
-	16,578	9,748	-	-	6,831
133,569	173,023	129,412	14	180	43,418
221,991	270,599	214,321	-	2,044	54,233
62,481	133,871	126,132	-	438	7,301
12,000	89,138	85,066	-	-	4,072
-	166,817	147,968	-	-	18,848
4,233	12,020	6,539	-	-	5,480
2,971,605	262,331,872	252,556,726	2,223,607	2,187,500	5,364,037
(10,377)	217,346	90,956	-	570	125,820
16,224	12,682,865	12,462,777	-	318,861	(98,774)
335,464	544,892	543,138	-	-	1,754
(225,329)	1,043,084	1,007,435	-	34,747	903
17,563,943	18,682,426	18,469,337	-	-	213,089
(17,563,943)	-	-	-	-	-
115,982	33,170,613	32,573,643	-	354,178	242,792
68,082	242,569	7,029	-	-	235,540
127,961	8,413,531	5,211,807	-	1,297,062	1,904,662
245,782	829,683	485,563	-	35,063	309,056
(204)	7,171	7,025	-	-	146
(7,916)	1,220,522	824,798	-	20,475	375,249
(461)	272,648	235,628	-	63,322	(26,303)
(8,004)	1,096,428	507,300	-	72,480	516,648
17,854	910,650	257,009	-	22,154	631,487
(3,098)	48,938	20,470	-	-	28,468

EXHIBIT C-4

OTHER SPECIAL REVENUE FUNDS

SUMMARY OF APPROPRIATION ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Resources	
		Allocated	Unallocated
NATURAL RESOURCES (CON'T)			
Environmental Protection Department			
Administration	$ 139,005	$ -	$ 181,439
Bureau of Air Quality Control	42,802	-	541,300
Bureau of Land Quality Control	14,058	-	17,733
Bureau of Water Quality Control	194,791	-	480,000
Waste Treatment Planning	37,209	-	1,831,898
Maine Coastal Protection Fund	154,702	-	950,000
Low Level Waste Site Fund	4,150	-	6,007
Inland Fisheries and Wildlife			
Administrative, Warden and Biological Serv	1,825,565	-	9,621,777
Atlantic Sea Run Salmon Comm.	95,553	-	56,034
Snowmobile Registration	16,027	-	265,792
Watercraft Registration and Safety	182,871	-	494,795
Independent Agencies			
Baxter State Park Authority	36,449	-	915,658
Maine Forest Authority	12,557	-	5,855
	6,722,328	-	24,003,843
PUBLIC PROTECTION			
Military, Civil Emergency Preparedness and Veterans Service Department			
Veterans Memorial Cemetery	-	-	63,797
Bureau of Civil Emergency Preparedness	331,612	-	770,856
Public Safety Department			
State Police	218,857	-	645,953
Maine Criminal Justice Academy	121,853	-	98,075
State Fire Marshal	77,309	-	833,504
	749,631	-	2,412,185
TRANSPORTATION			
Transportation Department			
Bureau of Public Transportation	79,748	-	2,133,303
Administration Costs	29,035	-	1,120,422
Construction of Highways	133,822	-	49,801,084
Maintenance of Highways	3,883	-	258,697
Bureau of Aeronautics	75,284	-	1,531,961
Other	103,119	-	67,011
	424,891	-	54,912,478
	$ 36,360,185	$ 68,860,749	$442,076,191
DETAIL OF TOTAL			
Federal Expenditure Fund	$ 10,419,277	$ -	$373,506,834
Federal Block - Grant	2,862,439	68,860.749	-
Other Special Revenue Funds	23,078,469	-	68,569,357
	$ 36,360,185	$ 68,860,749	$442,076,191

Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983		
			Lapsed	Encumbrances Carried	Unencumbered Balances
$ 144,765	$ 465,210	$ 397,990	$ -	$ 3,599	$ 63,622
(49,820)	534,282	509,725	-	25,419	(863)
147,141	178,932	165,937	-	-	12,995
(57,304)	617,487	447,746	-	5,641	164,100
(196,344)	1,672,764	1,615,017	-	53,457	4,290
(35,000)	1,069,702	976,158	-	94,789	(1,245)
(3,500)	6,657	3,838	-	-	2,819
417,778	11,865,120	10,652,235	-	40,519	1,172,366
-	151,587	87,924	-	4,990	58,673
(120,786)	161,033	144,845	-	-	16,188
(465,000)	212,666	136,107	-	1,474	75,085
-	952,107	904,513	-	37,178	10,416
-	18,413	10	-	-	18,403
221,926	30,948,100	23,598,674	-	1,777,622	5,571,802
-	63,797	63,797	-	292	(292)
35,000	1,137,468	766,769	-	28,949	341,750
53,788	918,598	618,601	-	8,574	291,423
23,270	243,199	138,071	-	3,736	101,392
43,240	954,053	799,021	-	1,405	153,627
155,298	3,317,115	2,386,259	-	42,956	887,900
41,000	2,254,050	2,006,143	-	341,784	(93,876)
5,318	1,154,775	1,095,584	-	-	59,191
(56,883)	49,878,023	47,948,305	-	-	1,929,718
-	262,580	233,074	-	-	29,506
-	1,607,245	1,605,225	-	-	2,019
-	170,130	112,990	-	-	57,139
(10,565)	55,326,803	53,001,321	-	341,784	1,983,697
$ 443,324	$547,740,453	$490,822,295	$ 8,535,250	$ 20,512,070	$ 27,870,835
$ 45,743	$383,971,854	$370,586,244	$ -	$ 5,665,900	$ 7,719,710
(5,031)	71,718,157	50,674,141	8,535,250	12,508,766	-
402,612	92,050,439	69,561,910	-	2,337,404	20,151,125
$ 443,324	$547,740,450	$490,822,295	$ 8,535,250	$ 20,512,070	$ 27,870,835

EXHIBIT C-5

OTHER SPECIAL REVENUE FUNDS

COMPARATIVE STATEMENT OF EXPENDITURES BY CHARACTER AND OBJECT

	YEAR ENDED JUNE 30	
	1983	1982
PERSONAL SERVICES		
Salaries and Wages	$ 54,977,405	$ 53,487,444
Retirement Costs	9,346,622	8,410,160
Health Insurance and Other Fringe Benefits	2,675,819	1,909,675
Unemployment Reimbursements	496,410	329,873
	67,496,256	64,137,152
CONTRACTUAL SERVICES		
Professional Fees and Special Services	10,786,582	9,788,545
Traveling Expenses	2,748,109	2,603,981
Operating State-owned Vehicles	1,233,864	1,368,729
Utility Services	1,988,321	2,278,309
Rents	2,224,862	2,303,317
Repairs	729,036	780,920
Insurance	87,992	135,918
General Operating Expenses	4,121,252	9,825,894
	23,920,018	29,085,613
COMMODITIES		
Foods	220,192	253,455
Fuels	152,597	281,318
Office Supplies	643,756	612,596
Clothing and Clothing Materials	131,804	65,936
Other Departmental & Institutional Supplies	2,029,814	1,709,998
	3,178,163	2,923,303
GRANTS, SUBSIDIES AND PENSIONS		
To Federal Government	98,000	112,126
To Cities, Towns and Counties	58,815,817	56,851,610
To Public and Private Organizations	69,020,174	61,375,273
To Individuals:		
Aid to Families with Dependent Children	51,232,828	45,878,686
Assistance and Medical Care	143,182,135	138,926,644
Unemployment and Compensation Benefits	18,472,994	5,980,146
Miscellaneous	174,409	247,516
Pensions and Compensation for Injuries	227,544	219,390
	341,223,901	309,591,390
CAPITAL OUTLAYS		
Highway Contract Payments	49,957,167	50,694,630
Other	2,383,561	3,160,244
	52,340,728	53,854,874
CONTRIBUTIONS AND TRANSFERS TO OTHER FUNDS		
Transfer to Other Funds	2,663,229	2,562,134
	2,663,229	2,562,134
TOTAL EXPENDITURES	$ 490,822,295	$ 462,154,467

PROCEEDS OF BONDS FUNDS

General obligation and self-liquidating bond proceeds are recorded in the Proceeds of Bonds Funds. (Highway bond proceeds are reflected in the Highway Fund in conjunction with the regular highway construction program). During the 1983 fiscal year general obligation bonds in the amount of $78,345,000 were issued. $28,800,000 of these bonds is accounted for in the Highway Fund and $18,445,000 was issued to repay bond anticipation notes outstanding at June 30, 1982.

EXHIBIT D-1

PROCEEDS OF BONDS FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1983	1982
ASSETS		
Equity in Treasurer's Demand Cash and/or Invest.	$ 20,675,808	$ 26,012,980
Other Assets	-	3
	$ 20,675,808	$ 26,012,983
LIABILITIES AND FUND EQUITY		
Liabilities		
Accounts Payable	$ 520,559	$ 328,415
Due to Other Funds	-	3
	520,559	328,418
Fund Equity		
Encumbered	12,728,288	13,123,192
Unencumbered	7,426,961	12,561,373
	20,155,249	25,684,565
	$ 20,675,808	$ 26,012,983

EXHIBIT D-2

PROCEEDS OF BONDS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Proceeds from Bonds and Bond Anticipation Notes
CAPITAL PROJECTS		
GENERAL GOVERNMENT		
Bureau of Public Improvements		
Energy Conservation - State Buildings	$ 2,075,559	$ 1,000,000
ECONOMIC DEVELOPMENT		
Potato Marketing Improvement Fund	-	3,000,000
EDUCATION AND CULTURE		
Vocational Technical Institutes		
Central Maine	64,158	-
Eastern Maine	166,273	93,350
Southern Maine	1,030,153	518,700
Northern Maine	169,547	220,000
Kennebec Valley	656,580	377,950
	2,086,711	1,210,000
HUMAN SERVICES		
Mental Health and Corrections		
Maine Youth Center	96,305	-
State Prison	131,741	-
	228,046	-
NATURAL RESOURCES		
Conservation Department		
Bureau of Parks and Recreation	2,714,725	200,000
Inland Fisheries and Wildlife	1,094,424	-
	3,809,149	200,000
PUBLIC PROTECTION		
Military Bureau	6,122	-
Maine Veterans Home	-	700,000
	6,122	700,000
TRANSPORTATION		
Maine State Pier - Portland	179,350	-
Maine State Ferry Services	236,531	-
Public Fish Piers	1,086,330	2,500,000
Construction of Port Facilities	8,912,444	6,100,000
	10,414,655	8,600,000
Total Capital Projects	18,620,242	14,710,000

Revenues	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983 Encumbrances Carried	Unexpended Balance June 30, 1983 Unencumbered Balance
$ -	$ -	$ 3,075,559	$ 1,336,691	$ 204,821	$ 1,534,047
-	-	3,000,000	3,000,000	-	-
-	-	64,158	42,177	805	21,176
-	-	259,623	249,253	-	10,369
-	-	1,548,853	1,337,249	99,174	112,429
-	-	389,547	380,653	8,010	884
-	-	1,034,530	1,014,997	9,311	10,222
-	-	3,296,711	3,024,329	117,300	155,080
-	(67,502)	28,804	20,676	8,128	-
-	-	131,741	-	-	131,741
-	(67,502)	160,545	20,676	8,128	131,741
124,918	-	3,039,644	608,883	49,814	2,380,947
99,750	-	1,194,174	447,036	-	747,138
224,668	-	4,233,818	1,055,919	49,814	3,128,085
-	-	6,122	2,603	-	3,520
-	-	700,000	700,000	-	-
-	-	706,122	702,603	-	3,520
-	-	179,350	80,770	-	98,580
-	-	236,531	53,053	-	183,477
-	-	3,586,330	2,117,605	135,786	1,332,939
-	-	15,012,444	13,495,120	52,640	1,464,684
-	-	19,014,655	15,746,548	188,426	3,079,680
224,668	(67,502)	33,487,410	24,886,766	568,489	8,032,153

EXHIBIT D-2

PROCEEDS OF BONDS FUNDS

SUMMARY OF ACCOUNTS SHOWING DETAIL OF AMOUNTS AVAILABLE
EXPENDITURES AND DISPOSITION OF BALANCES YEAR ENDED JUNE 30, 1983

	Balance Forward 7-1-82 Adjusted	Proceeds from Bonds and Bond Anticipation Notes
OTHER		
School Construction Aid	$ 358,740	$ -
Student Loans	175,000	-
Energy Conservation - Public Schools	2,808,874	1,000,000
University of Maine	-	2,000,000
Environmental Protection	3,468,080	8,700,000
Construction and Improvements to Airports	725,681	595,000
Railroad Right of Way Division	20,000	95,000
	7,556,375	12,390,000
	$ 26,176,617	$ 27,100,000

Revenues	Transfers In (Out)	Total Available	Expenditures	Unexpended Balance June 30, 1983 Encumbrances Carried	Unexpended Balance June 30, 1983 Unencumbered Balance
$ -	$ -	$ 358,740	$ -	$ -	$ 358,740
-	-	175,000	-	-	175,000
-	-	3,808,874	1,737,425	-	2,071,449
-	-	2,000,000	1,000,000	-	1,000,000
-	-	12,168,080	5,211,874	12,159,799	(5,203,594)
-	(5,584)	1,315,097	436,886	-	878,211
-	-	115,000	-	-	115,000
-	(5,584)	19,940,791	8,386,185	12,159,799	(605,194)
$ 224,668	$ (73,086)	$ 53,428,201	$ 33,272,951	$ 12,728,288	$ 7,426,959

EXHIBIT D-3

PROCEEDS OF BONDS FUNDS

DEBT SERVICE REQUIREMENTS TO MATURITY
SELF-LIQUIDATING BONDS

Fiscal Year	Principal	Interest
1984	$ 1,130,000	$ 1,033,435
1985	1,170,000	1,011,242
1986	1,185,000	927,987
1987	1,260,000	874,030
1988	1,275,000	820,195
1989	1,340,000	765,887
1990	1,345,000	709,337
1991	1,420,000	652,540
1992	1,445,000	596,065
1993	1,365,000	539,917
1994	1,390,000	483,465
1995	1,370,000	426,137
1996	1,425,000	366,467
1997	1,455,000	304,445
1998	1,290,000	247,282
1999	875,000	196,340
2000	840,000	158,527
2001	715,000	125,580
2002	710,000	94,552
2003	595,000	66,447
2004	520,000	42,010
2005	400,000	20,160
2006	355,000	9,660
2007	70,000	4,125
2008	20,000	750
	$ 24,965,000	$ 10,476,582

DEBT SERVICE FUNDS

The Debt Service Fund accounts for the accumulation of resources for, and the payment of, general long-term debt principal and interest. During the 1983 fiscal year the State retired $27,300,071 in debt and paid $18,519,945 in interest.

EXHIBIT E-1

DEBT SERVICE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1983	1982
ASSETS		
Equity in Treasurer's Demand Cash and/or Investments	$ 3,050,504	$ 5,025,575
Cash - Other	604,623	183,955
Other Accounts Receivable	-	10,000
	$ 3,655,127	$ 5,219,530
LIABILITIES AND FUND EQUITY		
Bonds Matured - Not Presented for Payment	$ 160,370	$ 50,000
Interest Matured - Not Presented for Payment	444,253	133,955
Fund Equity	3,050,504	5,035,575
	$ 3,655,127	$ 5,219,530

EXHIBIT E-2

COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES AND FUND EQUITY

	JUNE 30	
	1983	1982
REVENUES		
Student Housing and Dining Facility Fees - Vocational Technical Institutes	$ 297,435	$ 315,745
Contribution from University of Maine and Maine Veterans Home	1,684,656	1,578,519
Income from Investments	3,433,828	3,413,928
Transfers from Other Funds		
General Fund	26,160,294	26,529,126
Highway Fund	12,185,648	9,848,124
Lapsed Balances and Other Transfers	73,085	2,741
	43,834,946	41,688,183
EXPENDITURES		
Redemption of Bonds	27,300,071	26,143,038
Interest on Bonds	18,519,946	14,692,812
	45,820,017	40,835,850
EXCESS TO FUND EQUITY	(1,985,071)	852,333
FUND BALANCE AT BEGINNING OF YEAR	5,035,575	4,183,242
FUND BALANCE AT END OF YEAR	$ 3,050,504	$ 5,035,575

DETAIL OF THIS YEAR		
General Fund Issues	Highway Fund Issues	Other Issues
$ 1,738,064	$ -	$ 1,312,441
197,056	202,573	204,994
-	-	-
$ 1,935,120	$ 202,573	$ 1,517,435
$ 5,370	$ 5,000	$ 150,000
191,686	197,573	54,994
1,738,064	-	1,312,441
$ 1,935,120	$ 202,573	$ 1,517,435

DETAIL OF THIS YEAR		
General Fund Issues	Highway Fund Issues	Other Issues
$ -	$ -	$ 297,435
-	-	1,684,656
3,257,882	-	175,946
26,160,294	-	-
-	12,185,648	-
73,085	-	-
29,491,261	12,185,648	2,158,037
19,965,071	6,285,000	1,050,000
11,645,223	5,900,648	974,075
31,610,294	12,185,648	2,024,075
(2,119,033)	-	133,962
3,857,096	-	1,178,478
$ 1,738,063	$ -	$ 1,312,440

ENTERPRISE FUNDS

Enterprise Funds are used to account for activities which provide services to the general public on a user-charge basis. Such funds are largely intended to be self-supporting, thus the enterprise accounts include fixed assets, depreciation and debt service.

The principal Enterprise Funds included:

Bureau of Alcoholic Beverages - The sale of alcoholic beverages is controlled through State-operated stores or licensed agents. Net income from the operation of the Bureau of Alcoholic Beverages is transferred to the General Fund.

Department of Transportation Services - The Department of Transportation operates the Augusta Airport, marine ports and the ferry services in the mid-coastal region of the State. Outstanding debt relating to the ferry service was $130,000 at June 30, 1983. The amount is repayable in varying installments through 1985 with interest at approximately 3 percent.

Maine Guarantee Authority - The Maine Guarantee Authority is organized to foster individual and recreational expansion through loan guarantees. At June 30, 1983, the Authority was contingently liable as guarantor of insured mortgages in the amount of $23,798,412. A reserve of $2,350,239 has been established to provide for future losses on guarantees, acquired property, or notes and accounts receivable.

EXHIBIT F-1

ENTERPRISE FUNDS

COMPARATIVE BALANCE SHEET

	June 30		Bureau of Alcoholic Beverages	Department of Transportation
	1983	1982		
ASSETS				
Current Assets				
Equity in Treasurer's Demand Cash and/or Investments	$ 7,032,647	$ 3,376,424	$ 802,179	$ 1,788,505
Cash - Other	400,136	315,934	318,418	1,650
Accounts and Notes Receivable - Less Allowance for Possible Losses	5,423,139	383,953	22,918	4,630,591
Due from Other Funds	1,989	1,112	-	-
Inventories	9,177,038	8,933,868	8,402,398	178,865
Prepaid Expenses and Other Assets	47,017	54,982	36,298	-
	22,081,966	13,066,273	9,582,211	6,599,611
Long Term Receivables and Acquired Properties, Net	5,902,421	13,832,437	-	-
Plant and Equipment				
Land, Buildings, Structures and Equipment	7,727,229	7,154,997	1,253,734	4,486,882
Construction in Progress	5,271,000	3,143,000	-	5,271,000
	12,998,229	10,297,997	1,253,734	9,757,882
Less Allowance for Depreciation and Bond Amortization	4,170,818	4,047,727	939,976	2,579,453
Net Plant and Equipment	8,827,411	6,250,270	313,758	7,178,429
	$ 36,811,798	$ 33,148,980	$ 9,895,969	$ 13,778,040
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY				
Current Liabilities				
Accounts Payable	$ 4,902,388	$ 5,127,543	$ 4,817,800	$ 11,129
Mortgages Payable	-	824,901	-	-
Due to Other Funds	32,360	41,616	26,156	-
Other Current and Accrued Liabilities	8,924	68,456	-	-
Total Current Liabilities	4,943,672	6,062,516	4,843,956	11,129
Bonds Payable	130,000	240,000	-	130,000
Working Capital Advance from General Fund	5,063,506	5,088,506	4,528,506	-
Fund Equity				
Contributions from Other Funds	58,937,298	54,057,951	523,507	25,324,344
Retained Earnings (Deficit)	(32,262,678)	(32,299,993)	-	(11,687,433)
	26,674,620	21,757,958	523,507	13,636,911
	$ 36,811,798	$ 33,148,980	$ 9,895,969	$ 13,778,040

Maine Guarantee Authority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
$ 1,098,736	$ 39,309	$ 11,873	$ 65,509	$ 127,669	$ 200,920	$ 2,897,947
-	-	500	7,000	71,568	1,000	-
654,353	-	4,553	3,913	44,262	62,549	-
-	-	1,989	-	-	-	-
-	-	251,269	244,603	99,903	-	-
182	46	2,678	3,707	4,108	-	-
1,753,271	39,355	272,862	324,732	347,510	264,469	2,897,947
5,537,950	278,921	-	-	-	-	85,550
-	1,640	277,099	1,027,354	123,304	557,216	-
-	-	-	-	-	-	-
-	1,640	277,099	1,027,354	123,304	557,216	-
-	1,640	180,695	376,102	92,952	-	-
-	-	96,404	651,252	30,352	557,216	-
$ 7,291,221	$ 318,276	$ 369,266	$ 975,984	$ 377,862	$ 821,685	$ 2,983,497
$ 2,532	$ 126	$ 33,549	$ 3,378	$ 33,734	$ -	$ 139
-	-	-	-	-	-	-
182	46	2,528	17	3,432	-	-
2,860	-	368	-	5,696	-	-
5,574	172	36,445	3,395	42,862	-	139
-	-	-	-	-	-	-
-	-	-	-	335,000	200,000	-
28,432,500	674,373	203,550	301,375	-	477,650	3,000,000
(21,146,853)	(356,269)	129,271	671,214	-	144,035	(16,642)
7,285,647	318,104	332,821	972,589	-	621,685	2,983,358
$ 7,291,221	$ 318,276	$ 369,266	$ 975,984	$ 377,862	$ 821,685	$ 2,983,497

EXHIBIT F-2

ENTERPRISE FUNDS

DEPARTMENT OF TRANSPORTATION
BALANCE SHEETS JUNE 30, 1983

	Total June 30, 1983	Island Ferry Service	Augusta State Airport	Marine Ports
ASSETS				
Current Assets				
Equity in Treasurer's Demand Cash and/or Investments	$ 1,788,505	$ 866,441	$ 146,488	$ 775,576
Cash-Other	1,650	1,650	-	-
Accounts and Notes Receivable - Less Allowance for Possible Losses	30,591	8,168	22,422	-
Inventories	178,865	178,865	-	-
	1,999,611	1,055,124	168,910	775,576
Long Term Receivable	4,600,000	-	-	4,600,000
Plant and Equipment				
Land, Buildings, Structures and Equipment	4,486,882	3,241,737	1,243,089	2,056
Construction in Progress	5,271,000	-	5,271,000	-
	9,757,882	3,241,737	6,514,089	2,056
Less Allowance for Depreciation and Amortization	2,579,453	2,370,000	207,664	1,789
	7,178,429	871,737	6,306,425	267
	$ 13,778,040	$ 1,926,861	$ 6,475,335	$ 5,375,843
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY				
Current Liabilities				
Accounts Payable	$ 11,129	$ 10,349	$ 680	$ 100
Other Current and Accrued Liabilities	-	-	-	-
Total Current Liabilities	11,129	10,349	680	100
Bonds Payable	130,000	130,000	-	-
Fund Equity				
Contributions from Other Funds	25,324,344	12,875,187	7,442,496	5,006,660
Retained Earnings (Deficit)	(11,687,433)	(11,088,675)	(967,841)	369,083
	13,636,911	1,786,512	6,474,655	5,375,743
	$ 13,778,040	$ 1,926,861	$ 6,475,335	$ 5,375,843

EXHIBIT F-3

ENTERPRISE FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1983

	Total	Bureau of Alcoholic Beverages	Department of Transportation
REVENUES			
Sales	$ 80,561,867	$ 66,427,656	$ -
Less Cost of Goods Sold	48,338,539	39,551,002	-
	32,223,328	26,876,654	-
Malt Beverages and Wine Taxes	7,156,574	7,156,574	-
License Fees	1,521,473	1,521,473	-
Mortgage Fees	224,006	-	-
Other Fees and Service Charges	3,696,311	2,722,663	846,594
Recovered Claim Payments	755,914	-	-
Other Revenues	3,795,556	107,114	2,969,540
Total Operating Revenues	49,373,162	38,384,478	3,816,134
EXPENSES			
Personal Services and Fringe Benefits	6,900,164	4,613,521	1,223,002
Professional Fees and Services	1,332,057	27,723	862,352
Transportation	971,598	331,281	541,080
Rents and Repairs	2,719,804	415,211	2,226,542
Utilities and Fuel	453,456	225,363	76,520
Depreciation	254,639	56,532	121,374
Other General Operating Expense	1,154,495	477,189	221,131
Default Payments and Loss on Disposition of Acquired Properties	233,019	-	-
Total Expenses	14,019,232	6,146,820	5,272,001
NET OPERATING INCOME (LOSS)	35,353,930	32,237,658	(1,455,867)
NON-OPERATING REVENUES & EXPENSES			
Interest Income	620,599	-	214,597
Interest Expense	(5,810)	-	(5,810)
	614,789	-	208,787
NET INCOME (LOSS)	35,968,719	32,237,658	(1,247,080)
RETAINED EARNINGS (DEFICIT) - July 1, 1982	(32,299,994)	-	(10,440,353)
TRANSFERRED TO OTHER FUNDS	(35,931,401)	(32,237,658)	-
RETAINED EARNINGS (DEFICIT) - June 30, 1983	$(32,262,678)	$ -	$(11,687,433)

Maine Guarantee Authority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
$ -	$ -	$ 376,268	$ 352,157	$ 13,073,997	$ 331,789	$ -
-	-	191,830	444,536	8,120,084	31,087	-
-	-	184,438	(92,379)	4,953,913	300,702	-
-	-	-	-	-	-	-
-	-	-	-	-	-	-
209,032	14,974	-	-	-	-	-
-	-	-	115,554	-	11,500	-
755,914	-	-	-	-	-	-
426,002	30	1,786	68,421	2,465	220,198	-
1,390,948	15,004	186,224	91,596	4,956,378	532,400	-
136,641	56,909	-	116,595	571,603	181,892	-
129,429	360	46,688	14,284	235,347	156	15,720
12,445	4,958	1,350	23,779	45,313	11,395	-
13,230	-	10,341	8,851	41,943	1,394	2,290
3,267	1,193	1,624	23,146	117,188	4,627	527
-	-	16,424	44,452	15,858	-	-
17,636	10,611	103,263	56,223	258,560	9,696	185
190,278	42,742	-	-	-	-	-
502,926	116,773	179,690	287,330	1,285,812	209,160	18,722
888,022	(101,769)	6,534	(195,734)	3,670,566	323,240	(18,722)
343,540	8,639	2,069	12,106	23,177	14,391	2,080
-	-	-	-	-	-	-
343,540	8,639	2,069	12,106	23,177	14,391	2,080
1,231,562	(93,130)	8,603	(183,628)	3,693,743	337,631	(16,642)
(22,378,415)	(263,139)	120,668	854,842	-	(193,596)	-
-	-	-	-	(3,693,743)	-	-
$ (21,146,853)	$ (356,269)	$ 129,271	$ 671,214	$ -	$ 144,035	$ (16,642)

EXHIBIT F-4

ENTERPRISE FUNDS

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1983

	Total	Bureau of Alcoholic Beverages	Department of Transportation
SOURCE OF FUNDS			
Net Income (Loss)	$ 35,968,719	$ 32,237,658	$ (1,247,079)
Add: Depreciation	254,639	56,532	121,374
From Operations	36,223,356	32,294,190	(1,125,706)
Transferred from Other Funds	4,679,347	-	3,766,697
Bond Proceeds	3,000,000	-	-
	43,902,703	32,294,190	2,640,991
APPLICATION OF FUNDS			
Purchase of Plant and Equipment	2,831,779	27,433	2,135,071
Repayment of Bonded Debt	110,000	-	110,000
Increase (Decrease) in Non-Current Asset	(7,930,016)	-	(4,600,000)
Transferred to Other Funds	38,756,401	32,237,658	-
	33,768,164	32,265,091	(2,354,929)
Increase (Decrease) in Working Capital	$ 10,134,539	$ 29,099	$ 4,995,920
ANALYSIS OF CHANGES IN WORKING CAPITAL			
Increase (Decrease) in Current Assets			
Cash	$ 3,740,425	$ (378,630)	$ 425,361
Receivables	5,039,186	6,961	4,618,813
Inventories	243,170	185,843	(53,742)
Other Assets	(7,087)	(11,134)	-
	9,015,694	(196,960)	4,990,432
Decrease (Increase) in Current Liabilities			
Accounts and Mortgages Payable	1,050,057	212,415	488
Other Liabilities	68,788	13,644	5,000
	1,118,845	226,059	5,488
Increase (Decrease) in Working Capital	$ 10,134,539	$ 29,099	$ 4,995,920

Maine Guarantee Authority	Other Loan Funds	Prison Industries	Seed Potato Board	Maine State Lottery	State Forest Nursery	Potato Marketing Fund
$ 1,231,562	$ (93,129)	$ 8,602	$ (183,629)	$ 3,693,744	$ 337,632	$ (16,642)
-	-	16,424	44,452	15,858	-	-
1,231,562	(93,129)	25,026	(139,176)	3,709,602	337,632	(16,642)
300,000	60,000	-	75,000	-	477,650	-
-	-	-	-	-	-	3,000,000
1,531,562	(33,129)	25,026	(64,176)	3,709,602	815,281	2,983,358
-	-	(27,210)	116,035	23,235	557,216	-
-	-	-	-	-	-	-
(3,442,950)	27,384	-	-	-	-	85,550
2,800,000	-	-	-	3,693,744	25,000	-
(642,950)	27,384	(27,210)	116,035	3,716,979	582,216	85,550
$ 2,174,512	$ (60,514)	$ 52,236	$ (180,211)	$ (7,377)	$ 233,065	$ 2,897,808
$ 993,439	$ (60,387)	$ (1,966)	$ (209,013)	$ (52,891)	$ 126,565	$ 2,897,947
355,247	-	1,455	1,503	(7,342)	62,549	-
-	-	80,365	(2,842)	33,547	-	-
131	18	3,555	(1,890)	2,232	-	-
1,348,817	(60,369)	83,409	(212,242)	(24,454)	189,114	2,897,947
822,464	(127)	(28,645)	28,201	11,247	4,153	(139)
3,231	(18)	(2,528)	3,830	5,830	39,798	-
825,695	(145)	(31,173)	32,031	17,077	43,951	(139)
$ 2,174,512	$ (60,514)	$ 52,236	$ (180,211)	$ (7,377)	$ 233,065	$ 2,897,808

INTERNAL SERVICE FUNDS

Internal Service Funds provide centralized services for other funds. Revenues are derived from user agencies on a cost reimbursement basis. Working capital advances have been provided from the Highway and General Funds.

EXHIBIT G-1

INTERNAL SERVICE FUNDS

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1983	1982
ASSETS		
Current Assets		
Equity in Treasurer's Demand Cash and/or Invest.	$ 7,011,135	$ 7,246,025
Cash - Other	1,000	1,000
Accounts and Notes Receivable - Less Allowance for Possible Losses	29,390	22,092
Due from Other Funds	1,924,207	1,285,057
Inventories	4,155,403	4,171,341
Prepaid Expenses and Other Current Assets	96,073	106,101
	13,217,208	12,831,616
Plant and Equipment		
Land, Buildings and Improvements	3,253,355	3,153,561
Machinery and Equipment	32,884,490	31,129,860
	36,137,845	34,283,421
Less Allowance for Depreciation	24,158,607	22,545,255
	11,979,238	11,738,166
	$ 25,196,446	$ 24,569,782
LIABILITIES, WORKING CAPITAL ADVANCES AND FUND EQUITY		
Current Liabilities		
Accounts Payable	$ 1,239,869	$ 1,222,235
Due to Other Funds	55,396	1,984
Lease Purchase Payable	68,289	170,628
Other Current Liabilities	169,337	51,866
	1,532,891	1,446,713
Working Capital Advances		
From General Fund	502,606	535,106
From Highway Fund	12,582,115	12,582,114
	13,084,721	13,117,220
Fund Equity		
Contributed by Other Funds of Governmental Units	3,766,822	3,716,764
Retained Earnings	6,812,012	6,289,085
	10,578,834	10,005,849
	$ 25,196,446	$ 24,569,782

Highway Garage	Central Computer Services	Insurance Reserve Fund	Postal, Printing and Supply Fund	Schooling of Children in Unorg. Terr.
$ 799,269	$ 183,031	$ 4,866,065	$ 479,969	$ 682,799
-	-	-	1,000	-
10,663	3,042	-	15,685	-
291,788	858,655	-	645,330	128,434
3,699,331	-	-	456,073	-
289	81,637	6,243	7,903	-
4,801,340	1,126,365	4,872,308	1,605,960	811,233
3,253,355	-	-	-	-
28,053,794	4,554,778	-	275,918	-
31,307,149	4,554,778	-	275,918	-
19,710,087	4,300,674	-	147,845	-
11,597,062	254,104	-	128,073	-
$ 16,398,402	$ 1,380,469	$ 4,872,308	$ 1,734,033	$ 811,233
$ 324,114	$ 809,599	$ -	$ 106,156	$ -
289	54,360	-	746	-
-	51,622	-	16,667	-
-	-	-	169,337	-
324,403	915,581	-	292,906	-
-	-	-	158,500	344,106
12,582,115	-	-	-	-
12,582,115	-	-	158,500	344,106
2,320,399	25,701	1,224,424	66,298	130,000
1,171,485	439,187	3,647,884	1,216,329	327,127
3,491,884	464,888	4,872,308	1,282,627	467,127
$ 16,398,402	$ 1,380,469	$ 4,872,308	$ 1,734,033	$ 811,233

EXHIBIT G-2

INTERNAL SERVICE FUNDS

STATEMENT OF OPERATIONS AND CHANGES IN RETAINED EARNINGS
FOR THE YEAR ENDED JUNE 30, 1983

	Total	Highway Garage
REVENUE		
Billings to Departments	$ 24,098,698	$ 12,293,644
Costs of Goods Billed	9,756,754	4,463,312
Gross Income	14,341,944	7,830,332
EXPENSES		
Personal Services	7,327,777	4,858,862
Professional Fees and Special Services	213,679	15,194
Transportation	66,955	4,401
Rents and Repairs	3,224,210	670,163
Utilities and Fuel Oil	508,977	453,276
Depreciation	2,500,395	2,225,697
Other General Operating Expenses	952,032	214,903
Insurance Claims Paid	75,082	-
Total Expenses	14,869,107	8,442,496
Net Operating Income (Loss)	(527,163)	(612,164)
NON-OPERATING REVENUES AND EXPENSES		
Interest Income	853,356	201,706
Gain (Loss) on Sale of Equipment	(16,395)	(26,855)
Other Income	225,028	87,717
Interest Expense	(11,899)	-
	1,050,090	262,568
Net Income	522,927	(349,596)
RETAINED EARNINGS - July 1, 1982	6,289,085	1,521,080
RETAINED EARNINGS - June 30, 1983	$ 6,812,012	$ 1,171,484

Central Computer Services	Insurance Reserve Fund	Postal, Printing and Supply Fund	Schooling of Children in Unorg. Terr.
$ 4,718,552	$ 245,408	$ 6,841,093	$ -
-	-	5,293,441	-
4,718,552	245,408	1,547,652	-
1,504,007	-	964,908	-
160,167	-	38,318	-
11,240	-	37,299	14,015
2,345,660	-	208,387	-
42,025	-	13,676	-
247,557	-	27,141	-
468,681	47,369	192,405	28,674
-	75,082	-	-
4,779,337	122,451	1,482,134	42,689
(60,785)	122,957	65,518	(42,689)
30,584	506,111	41,066	73,890
10,167	-	293	-
80	6,636	130,594	-
(7,781)	-	(4,118)	-
33,050	512,747	167,835	73,890
(27,735)	635,704	233,353	31,201
466,922	3,012,180	982,976	305,926
$ 439,187	$ 3,647,884	$ 1,216,329	$ 337,127

EXHIBIT G-3

INTERNAL SERVICE FUNDS

STATEMENT OF CHANGES IN FINANCIAL POSITION
FOR THE YEAR ENDED JUNE 30, 1983

	Total	Highway Garage
SOURCE OF FUNDS		
Net Income	$ 522,927	$ (349,595)
Add: Depreciation	2,500,395	2,225,697
	3,023,322	1,876,102
Transferred from Other Funds	50,059	50,059
	3,073,381	1,926,161
APPLICATION OF FUNDS		
Plant and Equipment	2,741,468	2,567,918
Repayment of Working Capital	32,500	-
	2,773,968	2,567,918
Increase (Decrease) in Working Capital	$ 299,413	$ (641,757)
ANALYSIS OF CHANGES IN WORKING CAPITAL		
Increase (Decrease) in Current Assets		
Cash	$ (234,890)	$ (955,144)
Receivables	646,447	108,053
Inventories	(15,938)	67,282
Other Assets	(10,028)	(1,373)
	385,591	(781,182)
Decrease (Increase) in Current Liabilities		
Payables	(87,713)	139,425
Other Liabilities	1,535	-
	(86,178)	139,425
Increase (Decrease) in Working Capital	$ 299,413	$ (641,757)

Central Computer Services	Insurance Reserve Fund	Postal Printing and Supply Fund	Schooling of Children in Unorg. Terr.
$ (27,735)	$ 635,704	$ 233,353	$ 31,201
247,557	-	27,141	-
219,822	635,704	260,494	31,201
-	-	-	-
219,822	635,704	260,494	31,201
143,543	-	30,007	-
-	-	32,500	-
143,543	-	62,507	-
$ 76,279	$ 635,704	$ 197,987	$ 31,201
$ (93,494)	$ 629,461	$ 153,087	$ 31,201
337,007	-	201,387	-
-	-	(83,220)	-
17,759	6,243	(32,658)	-
261,272	635,704	238,596	31,201
(303,999)	-	76,861	-
119,006	-	(117,470)	-
(184,993)	-	(40,609)	-
$ 76,279	$ 635,704	$ 197,987	$ 31,201

TRUST AND AGENCY FUNDS

The Trust and Agency Funds are a grouping of various funds which are administered by the State as trustee or as an agent for the general public. Trust and Agency Funds are classified as either expendable or non-expendable funds.

Expendable funds include the accounts of the Maine State Retirement System, the State Employees Group Life Insurance Fund, interest and other revenue from non-expendable trusts, and various private trusts. In accordance with the research report, Preferred Accounting Practices for State Governments published by the Council of State Governments, the Employment Security Trust Fund is reported as an expendable trust. Prior to this year it was reported as a special revenue fund.

Non-expendable trust funds consist of endowments for maintenance and preservation of public lands and other donor restrictions.

EXHIBIT H-1

TRUST AND AGENCY FUNDS

COMPARATIVE BALANCE SHEET

	TOTAL FUNDS	
	June 30	
	1983	1982
ASSETS		
Equity in Treasurer's Demand Cash and/or Invest.	$ 33,673,328	$ 109,813,703
Cash - Other	3,840,060	12,142,102
Deposits with United States Treasury	10,571,783	18,679,020
Accounts Receivable - Less Allowance for Possible Losses	20,359	120,106
Due from Other Funds	-	50,000
Investments (A)	587,578,592	392,264,983
Other Assets	95,720	49,756
	$ 635,779,842	$ 533,119,670
LIABILITIES, WORKING CAPITAL ADVANCES AND RESERVES AND FUND BALANCES		
Liabilities		
Accounts Payable	$ 5,959,447	$ 7,547,504
Due to Other Funds	15,268	4,417
Other Current Liabilities	2,647,486	2,870,509
	8,622,201	10,422,430
Working Capital Advance from General Fund	-	50,000
Due to Federal Government	5,010,329	21,333,865
Fund Balance		
Retirement System Reserves	569,511,307	461,653,507
Future Losses Reserve	2,597,571	2,468,377
Future Premiums Reserve	10,074,208	10,323,618
Contributions from General Fund	10,000	10,000
Unreserved	39,954,226	26,857,873
	622,147,312	501,313,375
	$ 635,779,842	$ 533,119,670

(A) At cost less ratable amortization of any premium paid and discount on investment in mortgages. The market value of Investments at June 30, 1983 was approximately $655 million.

Total Expendable Funds	NON-EXPENDABLE Total	Land Reserved Trust Fund	Baxter State Park Trust Funds	Other Trust Funds
$ 33,340,730	$ 332,598	$ 15,485	$ 66,180	$ 250,933
3,091,278	748,782	368,528	260,073	120,181
10,571,783	-	-	-	-
20,359	-	-	-	-
-	-	-	-	-
581,589,611	5,988,981	2,631,659	2,004,836	1,352,486
95,658	62	62	-	-
$ 628,709,419	$ 7,070,423	$ 3,015,734	$ 2,331,089	$ 1,723,600
$ 5,959,447	$ -	$ -	$ -	$ -
15,268	-	-	-	-
2,647,486	-	-	-	-
8,622,201	-	-	-	-
-	-	-	-	-
5,010,329	-	-	-	-
569,511,307	-	-	-	-
2,597,571	-	-	-	-
10,074,208	-	-	-	-
10,000	-	-	-	-
32,883,803	7,070,423	3,015,734	2,331,089	1,723,600
615,076,889	7,070,423	3,015,734	2,331,089	1,723,600
$ 628,709,419	$ 7,070,423	$ 3,015,734	$ 2,331,089	$ 1,723,600

EXHIBIT H-2

TRUST AND AGENCY FUNDS

BALANCE SHEET OF EXPENDABLE FUNDS

	Total June 30, 1983
ASSETS	
Equity in Treasurer's Demand Cash and/or Investments	$ 33,340,730
Cash - Other	3,091,278
Deposits with United States Treasury	10,571,783
Accounts Receivable - Less Allowance for Possible Losses	20,358
Investments	581,589,612
Other Assets	95,658
	$ 628,709,419
LIABILITIES AND RESERVES, AND FUND BALANCE	
Liabilities and Reserves	
Accounts Payable	$ 5,959,447
Due to Other Funds	15,268
Other Current Liabilities	2,647,486
	8,622,201
Due to Federal Government	5,010,329
Reserves and Fund Balance	
Members Contributions Reserve	314,868,325
Allowance Fund Balance Reserve	233,126,208
Future Losses Reserve	2,597,571
Future Premium Reserve	10,074,207
Teachers Savings Reserve	125,463
Survivors Benefit Reserve	21,391,311
Contribution from General Fund	10,000
Unreserved	32,883,804
	615,076,889
	$ 628,709,419

PUBLIC TRUSTS					AGENCY FUNDS	
Maine State Retirement System	Group Life Insurance Fund	Employment Security Trust	Revenue on Non-expendable Trusts	Private Trusts	Payroll Taxes and Deductions Fund	Other
$ 8,721,515	$ 3,428,813	$ 506,117	$ 971,707	$ 7,023,223	$ 4,140,328	$ 8,549,029
1,815,917	4,486	-	65,910	1,204,964	-	-
-	-	10,571,783	-	-	-	-
18,562	1,796	-	-	-	-	-
561,701,712	10,376,361	-	-	9,511,539	-	-
15,144	-	-	-	80,513	-	-
$572,272,850	$ 13,811,456	$ 11,077,900	$ 1,037,617	$ 17,820,239	$ 4,140,328	$ 8,549,029
$ 102,142	$ 1,138,864	$ 77,506	$ -	$ 69,531	$ 4,130,328	$ 441,077
15,144	-	-	-	124	-	-
2,644,257	814	-	1,078	1,336	-	-
2,761,543	1,139,678	77,506	1,078	70,991	4,130,328	441,077
-	-	5,010,329	-	-	-	-
314,868,325	-	-	-	-	-	-
233,126,208	-	-	-	-	-	-
-	2,597,571	-	-	-	-	-
-	10,074,207	-	-	-	-	-
125,463	-	-	-	-	-	-
21,391,311	-	-	-	-	-	-
-	-	-	-	-	10,000	-
-	-	5,990,065	1,036,539	17,749,248	-	8,107,952
569,511,307	12,671,778	5,990,065	1,036,539	17,749,248	10,000	8,107,952
$572,272,850	$ 13,811,456	$ 11,077,900	$ 1,037,617	$ 17,820,239	$ 4,140,328	$ 8,549,029

EXHIBIT H-3

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1983

	Total
Balance July 1, 1982	$ 501,313,375
Adjustments of Balance Forward	24,965
	501,338,340
Additions:	
Interest Earned (Net After Amortization of Premiums)	43,967,764
Profit or (Loss) on Sales of Securities	37,354,717
Individual Contribution for Pensions, Plus Interest Allowed	120,862,576
Receipts from University of Maine and Maine Maritime Academy	74,415,291
Deposits by Federal Government, Cities, Rentals, Etc.	139,353,055
Reduction to Advance from Federal Government	16,323,536
Sales of Timber, Gravel or Grass, Rentals, Etc.	39,149
Abandoned Property	305,925
Contributions from Other Funds:	
From General Fund	69,776,652
From Highway Fund	9,844,337
From Special Revenue Funds	9,679,809
From Other Funds	2,091,066
From Alcoholism Prevention Fund	136,133
Group Life Insurance Dividend	1,815,131
	525,965,141
Deductions:	
Administration Expenses	1,323,448
Distribution to Cities, Towns, Counties, Districts and Individuals	2,112,252
Refunds of Trust Deposits, Other Disbursements and Transfers	267,194,072
Interest Allowed on Individual Contributions	12,854,595
Health Insurance Premiums - Retired State Employees	1,673,898
Group Life Insurance Premiums	3,338,648
Pensions and Survivor Benefits Payments:	
State Employees	36,545,817
Teachers	51,269,992
Employees of Participating Districts	13,469,920
Refunds on Individual Contributions Plus Interest	11,429,670
Transferred to Coastal Protection Fund	950,000
Abandoned Property Transferred to General Fund	2,399,386
Distribution of Income from Non-Expendable Trusts	992,886
Additions to Reserves and Other Charges and Credits	(398,414)
	405,156,170
Fund Balance June 30, 1983	$ 622,147,312

Total Expendable Funds	NON-EXPENDABLE Total	Land Reserved Trust Fund	Baxter State Park Trust Fund	Other Trust Funds
$ 494,917,771	$ 6,395,604	$ 2,870,367	$ 2,157,129	$ 1,368,107
24,989	(24)	(24)	-	-
494,942,760	6,395,580	2,870,343	2,157,129	1,368,107
43,967,764	-	-	-	-
36,723,013	631,705	169,839	173,960	287,906
120,862,576	-	-	-	-
74,415,291	-	-	-	-
139,353,055	-	-	-	-
16,323,536	-	-	-	-
-	39,149	39,149	-	-
305,925	-	-	-	-
69,776,652	-	-	-	-
9,844,337	-	-	-	-
9,679,809	-	-	-	-
2,091,066	-	-	-	-
-	136,133	-	-	136,133
1,815,131	-	-	-	-
525,158,155	806,987	208,988	173,960	424,039
1,323,448	-	-	-	-
2,048,655	63,597	63,597	-	-
267,125,525	68,546	-	-	68,546
12,854,595	-	-	-	-
1,673,898	-	-	-	-
3,338,648	-	-	-	-
36,545,817	-	-	-	-
51,269,992	-	-	-	-
13,469,920	-	-	-	-
11,429,670	-	-	-	-
950,000	-	-	-	-
2,399,386	-	-	-	-
992,886	-	-	-	-
(398,414)	-	-	-	-
405,024,026	132,143	63,597	-	68,546
$ 615,076,889	$ 7,070,424	$ 3,015,734	$ 2,331,089	$ 1,723,600

EXHIBIT H-4

TRUST AND AGENCY FUNDS

ANALYSIS OF CHANGES IN EXPENDABLE TRUST AND AGENCY FUNDS BALANCE
YEAR ENDED JUNE 30, 1983

	Total	Maine State Retirement System
Balance July 1 1982	$494,917,771	$461,653,508
Adjustment of Balance Forward	24,989	26,115
	494,942,760	461,679,623
Additions:		
Interest Earned (Net After Amortization of Premiums)	43,967,764	39,377,101
Profit or (Loss) on Sale of Securities	36,723,013	36,723,013
Individual Contributions for Pensions, Plus Interest Allowed	120,862,576	50,692,074
Receipts from University of Maine and Academy and Maine Veterans Home	74,415,291	495,918
Deposits by Federal Government, Cities, Towns and Individuals	139,353,054	18,967,401
Reduction to Advance from Federal Government	16,323,536	-
Abandoned Property	305,925	-
Contributions and Transfers from Other Funds:		
From General Fund	69,776,652	68,795,645
From Highway Fund	9,844,337	9,568,364
From Special Revenue Funds	9,679,809	9,363,243
From Other Funds	2,091,067	2,020,631
Group Life Insurance Dividend	1,815,131	-
	525,158,155	236,003,390
Deductions:		
Administration Expense	1,323,448	1,211,950
Distribution to Cities, Towns, Counties and Indiv.	2,048,655	-
Refunds of Trust Deposits, Other Disbursements and Transfers	267,125,525	-
Interest Allowed on Individual Contributions	12,854,595	12,854,595
Health Insurance Premiums - Retired State Employees	1,673,898	1,673,898
Group Life Insurance Premiums	3,338,648	-
Pensions and Survivor Benefits Payments:		
State Employees	36,545,817	36,545,817
Teachers	51,269,992	51,269,992
Employees of Participating Districts	13,469,920	13,469,920
Refunds of Individual Contributions Plus Interest	11,429,670	11,429,670
Transfer to Coastal Protection Fund	950,000	-
Transfer to General Fund	2,399,386	-
Distribution of Income from Non-Expendable Trusts	992,886	-
Additions to Reserves and Other Charges and Credits	(398,414)	(284,135)
	405,024,026	128,171,707
Fund Balance June 30, 1983	$615,076,889	$569,511,307

Group Life Insurance Funds	Employment Security Trust	Revenue or Non-expendable Trusts	Private Trusts	AGENCY FUNDS Payroll Taxes and Deductions Fund	AGENCY FUNDS Other
$ 12,791,885	$ 10,800,712	$ 1,046,459	$ 17,996,732	$ 10,000	$ 4,217,785
-	1,883	-	105	-	(2,857)
12,791,885	10,798,829	1,046,459	17,996,847	10,000	4,214,862
1,495,633	-	884,657	804,887	414,091	1,185,575
-	-	-	-	-	-
-	-	-	-	-	-
-	70,170,500	-	-	-	-
-	-	-	-	-	73,818,572
-	-	-	-	-	-
2,392,002	-	294,269	4,098,349	112,485,272	1,112,781
-	16,323,538	-	-	-	-
-	-	-	305,925	-	-
-	-	-	-	-	-
981,908	-	-	-	-	-
275,974	-	-	-	-	-
316,566	-	-	-	-	-
70,435	-	-	-	-	-
1,815,131	-	-	-	-	-
7,351,749	86,494,038	980,966	5,210,947	112,899,363	76,217,708
-	-	-	-	111,498	-
-	-	-	126,550	-	1,084,587
836,518	-	-	-	-	-
-	77,704,954	-	4,140,534	114,041,007	71,239,031
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
3,338,648	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	-	-	-
-	-	-	950,000	-	-
-	-	-	241,450	-	-
2,157,936	-	992,886	-	-	-
-	-	-	-	(1,253,142)	-
1,138,864	-	-	-	112,899,363	72,324,618
7,471,966	77,704,954	992,886	5,458,534		
$ 12,671,778	$ 5,990,065	$ 1,036,539	$ 17,749,248	$ 10,000	$ 8,107,952

GENERAL LONG TERM DEBT

The General Long Term Debt account group is utilized to account for the long term liabilities which are intended to be repaid by appropriations, income from short term investments and student fees.

The general long term debt outstanding at June 30, 1983 totaled $300,322,000.

Bonded debt related to the Enterprise Funds ($130,000) is not included in the accompanying statement because it is repayable from the operations of the Maine Island Ferry Service.

EXHIBIT J-1

GENERAL LONG TERM DEBT

COMPARATIVE BALANCE SHEET

	JUNE 30	
	1983	1982
ASSETS AND AMOUNTS TO BE PROVIDED FOR THE RETIREMENT OF GENERAL BONDS		
Amount to be Provided from Future Revenue for Retirement of Bonds	$ 300,321,685	$ 253,277,000
Amount Necessary to Retire Notes	-	18,445,000
	$ 300,321,685	$ 271,722,000
LIABILITIES AND RESERVES		
Bonds Payable	$ 300,321,685	$ 253,277,000
Bond Anticipation Notes Payable	-	18,445,000
	$ 300,321,685	$ 271,722,000

SOURCE OF FUTURE REVENUE				
General Fund	Highway Fund	University of Maine	Student Housing and Dining Facility	Maine Veteran's Home
$ 185,096,685	$ 90,260,000	$ 11,655,000	$ 11,240,000	$ 2,070,000
-	-	-	-	-
$ 185,096,685	$ 90,260,000	$ 11,655,000	$ 11,240,000	$ 2,070,000
$ 185,096,685	$ 90,260,000	$ 11,655,000	$ 11,240,000	$ 2,070,000
-	-	-	-	-
$ 185,096,685	$ 90,260,000	$ 11,655,000	$ 11,240,000	$ 2,070,000

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT		
GENERAL FUND		
Capital Improvements	May 1, 1964	3.00
Pollution Abatement	July 1, 1965	3.00
Capital Improvement - University of Maine	February 15, 1966	4.00
Capital Improvement - Mental Health Department	November 1, 1966	3.75
Maine Cultural Building	March 15, 1967	3.30
		3.40
General Purposes	March 15, 1968	4.50
		4.40
General Purposes	July 1, 1968	4.00
		4.10
General Purposes	March 1, 1969	4.70
General Purposes	October 15, 1969	5.60
		5.70
General Purposes	February 15, 1970	6.00
		6.30
General Purposes	April 1, 1970	5.70
		4.00
General Purposes	November 15, 1970	6.00
School Building Construction	March 15, 1971	4.25
		4.50
General Purposes	October 15, 1971	4.25
		4.50
		4.00
General Purposes	April 15, 1972	4.80
		3.25
General Purposes	November 15, 1972	4.40
		4.75
		4.00
General Purposes	April 15, 1973	4.90
		4.00
General Purposes	November 15, 1973	4.75
		3.00
General Purposes	May 15, 1974	6.00
		5.70
		4.00
General Purposes	November 1, 1974	5.40
		5.50
		5.75
General Purposes	May 15, 1975	7.00
		6.40
		5.00

Amount of Issue	Bonded Debt Outstanding July 1, 1982	New Bonds Issued	Matured	Bonded Debt Outstanding June 30, 1983
$ 4,820	$ 770	$ -	$ 385	$ 385
1,715	980	-	245	735
6,970	1,420	-	370	1,050
500	125	-	25	100
240	60	-	20	40
40	40	-	-	40
4,000	500	-	250	250
1,000	1,000	-	-	1,000
5,500	1,100	-	550	550
2,750	2,750	-	-	2,750
5,630	4,930	-	700	4,230
5,200	1,200	-	400	800
2,140	2,140	-	-	2,140
3,620	1,810	-	905	905
5,455	5,455	-	-	5,455
14,110	4,980	-	830	4,150
1,570	1,570	-	-	1,570
11,680	6,555	-	730	5,825
1,000	500	-	250	250
1,750	1,750	-	-	1,750
9,660	2,760	-	690	2,070
2,760	2,760	-	-	2,760
1,330	1,330	-	-	1,330
5,850	5,200	-	650	4,550
1,300	1,300	-	-	1,300
11,550	4,125	-	825	3,300
4,125	4,125	-	-	4,125
805	805	-	-	805
11,825	9,675	-	1,075	8,600
2,120	2,120	-	-	2,120
4,400	3,025	-	275	2,750
230	230	-	-	230
4,840	1,320	-	440	880
3,080	3,080	-	-	3,080
820	820	-	-	820
4,800	1,440	-	480	960
2,400	2,400	-	-	2,400
2,335	2,335	-	-	2,335
7,740	1,720	-	860	860
6,880	6,880	-	-	6,880
2,530	2,530	-	-	2,530

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
GENERAL FUND (CON'T)		
General Purposes	April 15, 1976	4.25
		4.50
General Purposes	March 15, 1977	4.40
		4.60
		4.75
General Purposes	March 15, 1978	4.60
General Purposes	November 15, 1978	5.25
		5.30
General Purposes	April 1, 1980	9.50
		8.00
Mini-Bonds	July 28-August 1, 1980	6.10
General Purposes	May 15, 1981	11.00
		10.00
		9.00
General Purposes	May 15, 1981	11.00
		10.00
		9.00
General Purposes	March 15, 1982	11.25
		10.25
General Purposes	December 15, 1983	9.50
		8.50
		9.00
		7.50
General Purposes	March 1, 1983	8.50
		8.20
		8.50
		6.50
HIGHWAY FUND		
Bangor-Brewer Bridge	August 1, 1952	1.75
Jonesport-Reach Bridge	December 1, 1956	2.375
Highway and Bridges	July 15, 1963	3.00
	March 15, 1967	3.30
		3.40
	July 1, 1967	3.70
		3.75
	October 15, 1968	3.90
		4.00
Androscoggin River Bridge	July 1, 1970	6.50
		5.00
Highways and Bridges	July 1, 1970	6.50
		5.00

Amount of Issue	Bonded Debt Outstanding July 1, 1982	New Bonds Issued	Matured	Bonded Debt Outstanding June 30, 1983
$ 9,725	$ 1,945	$ -	$ 1,945	$ -
5,830	5,830	-	-	5,830
9,240	1,540	-	1,540	-
3,080	3,080	-	-	3,080
3,085	3,085	-	-	3,085
12,420	8,280	-	1,380	6,900
10,430	8,940	-	1,490	7,450
1,505	1,505	-	-	1,505
240	160	-	40	120
560	560	-	-	560
938	752	-	10	742
8,350	6,870	-	1,480	5,390
5,365	5,365	-	-	5,365
595	595	-	-	595
1,710	1,425	-	285	1,140
3,135	3,135	-	-	3,135
855	855	-	-	855
7,000	7,000	-	840	6,160
680	680	-	-	680
15,660	-	15,660	-	15,660
2,320	-	2,320	-	2,320
1,480	-	1,480	-	1,480
4,385	-	4,385	-	4,385
12,000	-	12,000	-	12,000
2,000	-	2,000	-	2,000
3,000	-	3,000	-	3,000
3,000	-	3,000	-	3,000
299,658	161,217	43,845	19,965	185,097
1,500	1,150	-	50	1,100
800	150	-	30	120
1,400	1,400	-	700	700
7,800	1,950	-	650	1,300
1,300	1,300	-	-	1,300
4,125	1,500	-	375	1,125
750	750	-	-	750
2,400	2,400	-	480	1,920
960	960	-	-	960
2,125	750	-	125	625
375	375	-	-	375
10,880	3,840	-	640	3,200
1,920	1,920	-	-	1,920

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
HIGHWAY FUND (CON'T)		
Androscoggin River Bridge	October 15, 1971	4.00
		4.50
		4.00
Highway and Bridges	October 15, 1971	4.00
		4.50
		4.00
	August 1, 1972	4.75
		5.00
		3.00
	November 1, 1974	5.40
		5.50
		5.75
	April 1, 1980	9.50
		8.00
	May 15, 1981	11.00
		10.00
		9.00
	March 15, 1982	11.25
		10.25
		10.50
		9.25
	December 15, 1982	9.50
		8.50
		9.00
		7.50
	March 1, 1983	8.50
		8.20
		8.50
		6.50
SELF-LIQUIDATING		
University of Maine - Orono	June 1, 1960	3.50
		1.00
	August 1, 1961	3.50
		1.00
	April 1, 1963	3.20
		.25
	July 1, 1964	3.30
		.10
	February 15, 1966	3.50
		.10
University of Maine - Portland-Gorham	March 15, 1978	4.60

Amount of Issue	Bonded Debt Outstanding July 1, 1982	New Bonds Issued	Matured	Bonded Debt Outstanding June 30, 1983
$ 1,300	$ 300	$ -	$ 100	$ 200
600	600	-	-	600
100	100	-	-	100
3,900	900	-	300	600
1,800	1,800	-	-	1,800
300	300	-	-	300
9,450	3,375	-	675	2,700
3,375	3,375	-	-	3,375
675	675	-	-	675
5,150	1,545	-	515	1,030
2,575	2,575	-	-	2,575
2,575	2,575	-	-	2,575
3,900	2,600	-	650	1,950
9,100	9,100	-	-	9,100
2,520	2,100	-	420	1,680
4,620	4,620	-	-	4,620
1,260	1,260	-	-	1,260
5,175	5,175	-	575	4,600
1,150	1,150	-	-	1,150
1,725	1,725	-	-	1,725
3,450	3,450	-	-	3,450
10,485	-	10,485	-	10,485
3,495	-	3,495	-	3,495
2,330	-	2,330	-	2,330
6,945	-	6,945	-	6,945
3,360	-	3,360	-	3,360
560	-	560	-	560
840	-	840	-	840
785	-	785	-	785
129,835	67,745	28,800	6,285	90,260
2,575	1,930	-	85	1,845
155	155	-	-	155
2,155	1,710	-	65	1,645
125	125	-	-	125
1,550	1,305	-	45	1,260
95	95	-	-	95
1,510	1,350	-	45	1,305
95	95	-	-	95
4,605	4,020	-	120	3,900
555	555	-	-	555
855	720	-	45	675
14,275	12,060	-	405	11,655

EXHIBIT J-2

GENERAL LONG TERM DEBT

(In Thousands of Dollars)

DESCRIPTION OF LOAN	Date of Issue	Interest Rate %
GENERAL BONDED DEBT (CON'T)		
SELF-LIQUIDATING (CON'T)		
State Colleges and Vocational Institutes		
Student Housing and Dining Facilities	June 15, 1962	3.00
		1.00
	May 1, 1964	3.00
		.10
	March 15, 1967	3.30
		3.40
	March 15, 1968	4.50
		4.40
		3.00
	March 1, 1969	4.70
		3.00
	April 1, 1980	9.50
		8.00
		8.30
Maine Veterans Home	May 15, 1981	11.00
		10.00
		9.00
	March 15, 1982	11.25
		10.25
		10.50
		9.25
	December 15, 1982	9.50
		8.50
		9.00
		7.50
TOTAL GENERAL BONDED DEBT		

Amount of Issue	Bonded Debt Outstanding July 1, 1982	New Bonds Issued	Matured	Bonded Debt Outstanding June 30, 1983
$ 1,415	$ 945	$ -	$ 105	$ 840
285	285	-	-	285
620	225	-	55	170
550	550	-	-	550
1,390	400	-	130	270
2,150	2,150	-	-	2,150
2,475	440	-	220	220
3,465	3,465	-	-	3,465
775	775	-	-	775
350	320	-	30	290
380	380	-	-	380
510	340	-	85	255
1,190	1,190	-	-	1,190
400	400	-	-	400
60	50	-	10	40
110	110	-	-	110
30	30	-	-	30
90	90	-	10	80
20	20	-	-	20
30	30	-	-	30
60	60	-	-	60
630	-	630	-	630
210	-	210	-	210
140	-	140	-	140
720	-	720	-	720
18,055	12,255	1,700	645	13,310
$ 461,823	$ 253,277	$ 74,345	$ 27,300	$ 300,322

GENERAL FIXED ASSETS

The General Fixed Asset Account Group provides a record of the cost of the land, buildings, improvements and capital equipment which was purchased from Funds other than the Enterprise and Internal Service Funds. The latter Funds maintain their own fixed asset records.

General fixed assets are defined as tangible property having a life of more than one year and costing in excess of $100. They do not include 1) roads, bridges and related highway systems, 2) display items of the Maine State Museum or 3) property acquired by tax lien. Original construction costs have been researched for buildings back to the mid 1800's; Equipment acquired prior to 1950 has been valued at estimated cost. Additions are recorded at cost. General fixed assets are not subject to deprectiation.

The following Statement of General Fixed Assets has been prepared from the Bureau of Public Improvement's summary of agency inventory records as of June 30, 1982 which has been amended to reflect the cost of property and equipment acquired in 1983. Disposition in 1983 are not believed to be material.

EXHIBIT K-1

STATEMENT OF GENERAL FIXED ASSETS
June 30, 1983

(In Thousands of Dollars)

GENERAL FIXED ASSETS	
Land	$ 25,579,184
Buildings	121,531,643
Improvements Other than Buildings	19,651,627
Equipment	59,503,561
	$ 226,266,015
INVESTMENT IN GENERAL FIXED ASSETS	$ 226,266,015

STATISTICAL SECTION

EXHIBIT S-1

STATISTICAL DATA

GOVERNMENTAL FUNDS
COMPARATIVE STATEMENT OF REVENUES
LAST FIVE FISCAL YEARS

Fiscal Year	*Taxes	From Federal Government	From Cities, Towns and Counties
1979	$ 522,604,602	$ 340,082,251	$ 8,939,806
1980	585,903,757	376,521,773	9,266,858
1981	637,726,506	412,450,861	8,195,176
1982	694,462,249	389,793,375	8,157,307
1983	741,507,393	426,513,632	4,622,259

*See Exhibit S-2 for further details of Taxes.

EXHIBIT S-2

GOVERNMENTAL FUNDS
TAX REVENUE BY SOURCE
LAST FIVE FISCAL YEARS

Fiscal Year	Sales and Use Tax	Income Tax	Gas Tax
1979	$ 197,783,474	$ 153,752,898	$ 56,434,387
1980	213,826,845	187,775,612	50,959,263
1981	235,160,515	215,793,625	48,680,472
1982	249,342,069	245,675,142	49,213,399
1983	270,306,013	268,975,654	55,280,987

Service Charges	Transferred From Bureau of Alcoholic Beverages	Other Revenue	Transfers From Other Governmental Funds
$ 17,905,762	$ 27,009,029	$ 30,095,105	$ 3,439,732
19,495,579	27,689,272	31,007,648	4,333,973
22,284,016	30,037,763	33,318,702	5,019,697
29,493,730	31,533,461	27,916,486	2,390,570
34,805,233	32,101,524	39,554,436	3,693,743

Cigarette Tax	Motor Vehicle Registration and Drivers' Licenses	Public Utilities Tax	All Other Taxes	Total Taxes (As Above)
$ 23,567,679	$ 24,756,648	$ 16,327,449	$ 49,982,064	$ 522,604,602
24,165,799	35,790,507	16,987,533	56,398,195	585,903,757
24,375,774	34,181,763	19,061,500	60,472,857	637,726,506
24,661,440	35,226,675	26,121,644	64,221,880	694,462,249
23,988,257	37,191,157	25,681,025	60,084,302	741,507,393

EXHIBIT S-3

STATISTICAL DATA

BONDED DEBT ALL FUNDS
UNMATURED BONDS AT JUNE 30
LAST TEN FISCAL YEARS

FISCAL YEAR		GENERAL FUND BONDS	HIGHWAY AND BRIDGE BONDS	ALL OTHER
1974	$ 257,210,000	$ 163,990,000	$ 64,720,000	$ 28,500,000
1975	277,570,000	179,765,000	70,095,000	27,710,000
1976	279,225,000	187,010,000	65,305,000	26,910,000
1977	274,850,000	188,270,000	60,515,000	26,065,000
1978	269,075,000	187,235,000	55,725,000	26,115,000
1979	262,050,000	185,945,000	50,935,000	25,170,000
1980	254,835,000	169,370,000	59,145,000	26,320,000
1981	259,520,000	171,965,000	62,105,000	25,450,000
1982	253,277,000	161,217,000	67,745,000	24,315,000
1983	300,322,000	185,097,000	90,260,000	24,965,000